DOCKET 950495-WS
EXHIBIT NO. 67
CASE NO. 96-04227
ORIGINAL
FILE COPY

SSU
Southern States Utilities

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 950495 - WS

APPLICATION FOR A GENERAL RATE INCREASE

VOLUME III
BOOK 1 OF 6

MINIMUM FILING REQUIREMENTS
SCHEDULES A & B

Containing

WATER RATE BASE & OPERATING INCOME

FINAL RATES
PROJECTED TEST YEAR ENDED 12/31/96

FLORIDA PUBLIC SERVICE COMMISSION
DOCKET
NO. 950495 EXHIBIT NO 67
COMPANY/
WITNESS: SSU / Rudsen
DATE: 5/10/96

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06038 JUN 28 96
FPSC-RECORDS/REPORTING

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME III, BOOK 1 OF 6
MINIMUM FILING REQUIREMENTS

1996 SCHEDULES A & B
WATER RATE BASE (A) and OPERATING INCOME (B)

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1996 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	171,685,973	(150,322)	171,535,651	A-5 (W)
2	Utility Land & Land Rights	10,801,449	267,155	11,068,604	A-5 (W)
3	Non-Used and Useful	(10,153,020)	0	(10,153,020)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(46,628,336)	1,325,151	(45,303,185)	A-9 (W)
6	CIAC	(44,809,903)	43,970	(44,765,933)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	11,686,313	(42,920)	11,643,393	A-14 (W)
9	Acquisition Adjustments	(64,578)	0	(64,578)	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	27,526	0	27,526	A-20 (W)
11	Advances for Construction	(6,045,691)	0	(6,045,691)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(622,186)	0	(622,186)	Vol. II
13	Deferred Taxes	3,008,229	0	3,008,229	C-7 (W)
14	Working Capital Allowance	3,604,175	0	3,604,175	A-17 (W)
15	Other	1,319,227	0	1,319,227	A-21(W)
16	**TOTAL WATER RATE BASE**	93,809,178	1,443,034	95,252,212	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-3 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1. Prior year retirements and/or cost of removal not reflected in MFR's	(49,613)	(49,612)	
3				
4	2. 1995 retirements due to plant interconnects	(193,788)	(193,788)	
5				
6	3. Lehigh Line extensions	220,000	93,077	
7				
8		(23,401)	(150,323)	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1. Used and Useful land adjustments	267,155	267,155	
11				
12	2.	0	0	
13				
14		267,155	267,155	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1. Prior year retirements and/or cost of removal not reflected in MFR's	74,637	74,637	
29				
30	2. 1995 retirements due to plant interconnects	158,241	158,241	
31				
32	3. Pre-1992 depreciation retirements not reflected in MFR's	19,274	19,274	
33				
34	4. Post-1992 cost of removal	116,084	116,084	
35				
36	5. Accum Depreciation reduction related to NU&U Mains	956,915	956,915	
37				
38		1,325,151	1,325,151	
39	**F. CIAC:**			A-12 (W)
40	1. Transfer Unclaimed Refunds to CIAC	(21,938)	(21,938)	
41				
42	2. 1995 retirements due to plant interconnects	65,904	65,904	
43				
44				
45		43,966	43,966	
46				
47	**SUBTOTAL**	1,612,872	1,485,950	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1. 1995 retirements due to plant interconnects	(42,920)	(42,920)	
3				
4	2.	0	0	
5				
6		(42,920)	(42,920)	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9			0	
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15			0	
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21			0	
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27			0	
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33			0	
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39			0	
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	1,569,952	1,443,030	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant in Service Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	226,188
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	226,188
8	**Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)**	172,275
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	51,720
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	51,720
14	**12/31/86 Balance**	450,183
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	22,230
18	1987 Retirements	470
19	1987 Adjustments	0
20	1987 Net Additions	21,760
21	**12/31/87 Balance**	471,943
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	41,993
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	41,993
28	**12/31/88 Balance**	513,936
29	**Balance per order 12/27/88 (Palm Valley and Remington Forest)**	242,249
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	199,981
32	1989 Retirements	1,897
33	1989 Adjustments	0
34	1989 Net Additions	198,084
35	**12/31/89 Balance**	954,269
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	179,373
39	1990 Retirements	2,469
40	1990 Adjustments	0
41	1990 Net Additions	176,904
42	**12/31/90 Balance**	1,131,173

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		1,131,173
2	**Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)**		13,823,554
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		73,289
5	1991 Retirements		19,404
6	1991 Adjustments		0
7	1991 Net Additions		53,885
8	**12/31/91 Balance**		15,008,612
9	**Balance per order 12/31/91(Uniform Plants) and 04/30/92 (Marco Island)**		105,147,423
10	Utility Adjustments to ordered balance (1)		(74,195)
11	1992 Additions		1,711,176
12	1992 Retirements		260,267
13	1992 Adjustments		0
14	1992 Net Additions		1,450,909
15	**12/31/92 Balance**		121,532,749
16	**Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)**		484,532
17	Utility Adjustments to ordered balance (1)		118,448
18	1993 Additions		7,168,510
19	1993 Retirements		260,162
20	1993 Adjustments	General Plant Allocation True-up	1,796,550
21	1993 Net Additions		8,704,897
22	**12/31/93 Balance**		130,840,626
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		19,317,835
26	1994 Retirements		442,321
27	1994 Adjustments		0
28	1994 Net Additions		18,875,514
29	**12/31/94 Balance**		149,716,140
30	**Balance per books 12/31/94 (Buenaventura Lakes)**		6,254,443
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	6,659
32	1995 Additions		18,368,474
33	1995 Retirements		716,686
34	1995 Adjustments	Lehigh Line extensions	1,602,000
35	1995 Net Additions		19,253,788
36	**12/31/95 Balance**		175,231,029
37	**Balance per order 12/31/95**		0
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	530,245
39	1996 Additions		12,900,403
40	1996 Retirements		715,264
41	1996 Adjustments	Prior year retirements and used and useful land adjustments and Lehigh Line extensions	243,755
42	1996 Net Additions		12,428,893
43	**12/31/96 Balance**		188,190,168

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/96	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	110,693	0	0	0	110,693	0	110,693	110,693	0	110,693
3	302.1 Franchises	272,180	0	0	0	272,180	0	272,180	272,180	0	272,180
4	339.1 Other Plant & Miscellaneous	91,361	0	0	0	91,361	0	91,361	91,361	0	91,361
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	10,184,800	0	0	0	10,184,800	267,155	10,451,955	10,184,800	267,155	10,451,955
7	304.2 Structures & Improvements	2,470,032	0	0	0	2,470,032	(14,226)	2,455,806	2,470,032	(14,227)	2,455,805
8	305.2 Collecting & Impounding reservoirs	446,649	0	0	0	446,649	(5)	446,644	446,649	(5)	446,644
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	4,563,300	144,583	(28,000)	116,583	4,679,883	(69,098)	4,610,785	4,621,809	(69,096)	4,552,713
11	308.2 Infiltration Galleries & Tunnels	264,911	0	0	0	264,911	0	264,911	264,911	0	264,911
12	309.2 Supply Mains	7,801,921	11,900	(4,500)	7,400	7,809,321	(49)	7,809,273	7,802,491	(49)	7,802,442
13	310.2 Power Generation Equipment	2,780,866	119,000	(20,000)	99,000	2,879,866	(2,029)	2,877,837	2,849,405	(2,029)	2,847,376
14	311.2 Pumping Equipment	10,038,917	265,338	(22,310)	243,028	10,281,945	(13,522)	10,268,423	10,195,322	(13,522)	10,181,800
15	339.2 Other Plant & Miscellaneous	106,785	0	0	0	106,785	23	106,808	106,785	23	106,808
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	320,166	0	0	0	320,166	0	320,166	320,166	0	320,166
18	304.3 Structures & Improvements	6,663,084	749,577	0	749,577	7,412,661	(1,515)	7,411,146	7,266,549	(1,515)	7,265,034
19	320.3 Water Treatment Equipment	22,428,343	3,984,568	(34,000)	3,950,568	26,378,911	(24,616)	26,354,295	25,066,169	(24,616)	25,041,553
20	321.3 Permeators	1,537,375	0	0	0	1,537,375	0	1,537,375	1,537,375	0	1,537,375
21	339.3 Other Plant & Miscellaneous	57,961	397,725	0	397,725	455,686	0	455,686	256,824	0	256,824
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	59,362	0	0	0	59,362	0	59,362	59,362	0	59,362
24	304.4 Structures & Improvements	175,055	0	0	0	175,055	0	175,055	175,055	0	175,055
25	330.4 Distribution Reservoirs	8,254,561	1,755,079	(70,569)	1,684,510	9,939,071	0	9,939,071	8,658,792	0	8,658,792
26	331.4 Transmission & Distribution	62,536,338	3,025,203	(525,307)	2,499,896	65,036,234	101,637	65,137,871	63,812,773	(25,286)	63,787,487
27	333.4 Services	10,514,124	412,860	0	412,860	10,926,984	0	10,926,984	10,706,137	0	10,706,137
28	334.4 Meters & Meter Installation	7,873,138	711,461	0	711,461	8,584,599	0	8,584,599	8,228,868	0	8,228,868
29	335.4 Hydrants	2,745,804	55,335	0	55,335	2,801,139	0	2,801,139	2,757,658	0	2,757,658
30	339.4 Other Plant & Miscellaneous	248,280	0	0	0	248,280	0	248,280	248,280	0	248,280
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	237,121	0	0	0	237,121	0	237,121	237,121	0	237,121
33	304.5 Structures & Improvements	2,410,950	20,381	(10,578)	9,803	2,420,752	0	2,420,752	2,417,590	0	2,417,590
34	340.5 Office Furniture & Equipment	1,494,065	0	0	0	1,494,065	0	1,494,065	1,494,065	0	1,494,065
35	340.51 Computer Equipment	3,520,035	755,054	0	755,054	4,275,089	0	4,275,089	3,977,081	0	3,977,081
36	341.5 Transportation Equipment	2,233,009	101,451	0	101,451	2,334,460	0	2,334,460	2,294,419	0	2,294,419
37	342.5 Stores Equipment	21,527	0	0	0	21,527	0	21,527	21,527	0	21,527
38	343.5 Tools, Shop & Garage Equipment	814,241	30,571	0	30,571	844,812	0	844,812	832,746	0	832,746
39	344.5 Laboratory Equipment	740,643	23,977	0	23,977	764,621	0	764,621	755,157	0	755,157
40	345.5 Power Operated Equipment	750,145	336,340	0	336,340	1,086,485	0	1,086,485	953,736	0	953,736
41	346.5 Communication Equipment	432,744	0	0	0	432,744	0	432,744	432,744	0	432,744
42	347.5 Miscellaneous Equipment	194,557	0	0	0	194,557	0	194,557	194,557	0	194,557
43	348.5 Other Tangible Plant	366,231	0	0	0	366,231	0	366,231	366,231	0	366,231
44	***INTANGIBLE PLANT***	*474,234*	*0*	*0*	*0*	*474,234*	0	474,234	474,234	0	474,234
45	**SUPPLY & PUMPING**	38,658,181	540,821	(74,810)	466,011	39,124,192	168,249	39,292,441	38,942,203	168,250	39,110,453
46	**WATER TREATMENT PLANT**	31,006,929	5,131,870	(34,000)	5,097,870	36,104,799	(26,131)	36,078,668	34,447,083	(26,131)	34,420,952
47	**TRANSMISSION & DISTRIBUTION**	92,406,661	5,959,938	(595,876)	5,364,062	97,770,723	101,637	97,872,360	94,646,925	(25,286)	94,621,639
48	**GENERAL PLANT**	13,215,268	1,267,774	(10,578)	1,257,196	14,472,464	0	14,472,464	13,976,976	0	13,976,976
49	**TOTAL PLANT IN SERVICE**	175,761,274	12,900,403	(715,264)	12,185,139	187,946,413	243,755	188,190,168	182,487,422	116,833	182,604,255
50	**LAND & LAND RIGHTS**	10,801,449	0	0	0	10,801,449	267,155	11,068,604	10,801,449	267,155	11,068,604
51	**TOTAL PIS LESS LAND**	164,959,826	12,900,403	(715,264)	12,185,139	177,144,964	(23,400)	177,121,564	171,685,973	(150,322)	171,535,651

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	110,693	110,693	110,693	110,693	110,693	110,693	110,693	110,693	110,693	110,693	110,693	110,693	110,693	0	110,693
3	302.1 Franchises	272,180	272,180	272,180	272,180	272,180	272,180	272,180	272,180	272,180	272,180	272,180	272,180	272,180	0	272,180
4	339.1 Other Plant & Miscellaneous	91,361	91,361	91,361	91,361	91,361	91,361	91,361	91,361	91,361	91,361	91,361	91,361	91,361	0	91,361
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	10,184,800	10,184,800	10,184,800	10,184,800	10,184,800	10,184,800	10,184,800	10,184,800	10,184,800	10,184,800	10,184,800	10,184,800	10,184,800	0	10,184,800
7	304.2 Structures & Improvements	2,470,032	2,470,032	2,470,032	2,470,032	2,470,032	2,470,032	2,470,032	2,470,032	2,470,032	2,470,032	2,470,032	2,470,032	2,470,032	0	2,470,032
8	305.2 Collecting & Impounding reservoirs	446,649	446,649	446,649	446,649	446,649	446,649	446,649	446,649	446,649	446,649	446,649	446,649	446,649	0	446,649
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	4,563,300	4,557,800	4,570,890	4,570,890	4,570,890	4,570,890	4,599,560	4,679,883	4,679,883	4,679,883	4,679,883	4,679,883	4,679,883	116,583	4,621,809
11	308.2 Infiltration Galleries & Tunnels	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	0	264,911
12	309.2 Supply Mains	7,801,921	7,801,921	7,801,921	7,801,921	7,801,921	7,801,921	7,801,921	7,801,921	7,801,921	7,801,921	7,801,921	7,801,921	7,809,321	7,400	7,802,491
13	310.2 Power Generation Equipment	2,780,866	2,780,866	2,780,866	2,780,866	2,879,866	2,879,866	2,879,866	2,879,866	2,879,866	2,879,866	2,879,866	2,879,866	2,879,866	99,000	2,849,405
14	311.2 Pumping Equipment	10,038,917	10,074,441	10,074,441	10,074,441	10,091,101	10,238,357	10,255,822	10,281,945	10,281,945	10,281,945	10,281,945	10,281,945	10,281,945	243,028	10,195,322
15	339.2 Other Plant & Miscellaneous	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785	106,785	0	106,785
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	320,166	320,166	320,166	320,166	320,166	320,166	320,166	320,166	320,166	320,166	320,166	320,166	320,166	0	320,166
18	304.3 Structures & Improvements	6,663,084	7,135,328	7,147,228	7,147,228	7,147,228	7,374,538	7,374,538	7,412,661	7,412,661	7,412,661	7,412,661	7,412,661	7,412,661	749,577	7,266,549
19	320.3 Water Treatment Equipment	22,428,343	22,428,343	22,483,643	22,483,643	25,016,729	26,373,011	26,373,011	26,378,911	26,378,911	26,378,911	26,378,911	26,378,911	26,378,911	3,950,568	25,066,169
20	321.3 Permeators	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	0	1,537,375
21	339.3 Other Plant & Miscellaneous	57,961	91,103	124,245	157,388	190,530	223,673	256,831	289,974	323,116	356,258	389,401	422,543	455,686	397,725	256,824
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	0	59,362
24	304.4 Structures & Improvements	175,055	175,055	175,055	175,055	175,055	175,055	175,055	175,055	175,055	175,055	175,055	175,055	175,055	0	175,055
25	330.4 Distribution Reservoirs	8,254,561	8,340,913	8,340,913	8,352,813	8,415,565	8,445,065	8,507,265	8,507,265	8,507,265	8,507,265	8,507,265	8,939,071	9,939,071	1,684,510	8,658,792
26	331.4 Transmission & Distribution	62,536,338	62,543,838	62,812,363	63,488,450	63,808,399	63,824,699	64,029,522	64,067,845	64,075,145	64,440,306	64,447,806	64,455,306	65,036,234	2,499,896	63,812,773
27	333.4 Services	10,514,124	10,545,057	10,575,990	10,606,922	10,637,855	10,668,788	10,699,736	10,730,669	10,761,602	10,792,535	10,823,468	10,896,051	10,926,984	412,860	10,706,137
28	334.4 Meters & Meter Installation	7,873,138	7,932,424	7,991,710	8,050,996	8,110,282	8,169,568	8,228,879	8,288,165	8,347,452	8,406,738	8,466,027	8,525,313	8,584,599	711,461	8,228,868
29	335.4 Hydrants	2,745,804	2,745,804	2,745,804	2,745,804	2,745,804	2,745,804	2,745,804	2,745,804	2,745,804	2,745,804	2,757,704	2,777,339	2,801,139	55,335	2,757,658
30	339.4 Other Plant & Miscellaneous	248,280	248,280	248,280	248,280	248,280	248,280	248,280	248,280	248,280	248,280	248,280	248,280	248,280	0	248,280
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	237,121	237,121	237,121	237,121	237,121	237,121	237,121	237,121	237,121	237,121	237,121	237,121	237,121	0	237,121
33	304.5 Structures & Improvements	2,410,950	2,419,035	2,419,658	2,421,326	2,421,658	2,421,990	2,413,391	2,413,723	2,414,055	2,415,722	2,417,332	2,419,065	2,420,752	9,603	2,417,590
34	340.5 Office Furniture & Equipment	1,494,065	1,494,065	1,494,065	1,494,065	1,494,065	1,494,065	1,494,065	1,494,065	1,494,065	1,494,065	1,494,065	1,494,065	1,494,065	0	1,494,065
35	340.51 Computer Equipment	3,520,035	3,819,565	3,842,669	3,904,433	3,916,740	3,929,048	4,002,363	4,014,671	4,026,978	4,088,742	4,148,391	4,213,326	4,275,089	755,054	3,977,081
36	341.5 Transportation Equipment	2,233,009	2,273,255	2,276,359	2,284,658	2,286,312	2,287,965	2,297,816	2,299,470	2,301,124	2,309,422	2,317,437	2,326,162	2,334,460	101,451	2,294,419
37	342.5 Stores Equipment	21,527	21,527	21,527	21,527	21,527	21,527	21,527	21,527	21,527	21,527	21,527	21,527	21,527	0	21,527
38	343.5 Tools, Shop & Garage Equipment	814,241	826,369	827,304	829,805	830,303	830,801	833,770	834,268	834,766	837,267	839,682	842,311	844,812	30,571	832,746
39	344.5 Laboratory Equipment	740,643	750,155	750,889	752,850	753,241	753,632	755,960	756,351	756,742	758,703	760,598	762,660	764,621	23,977	755,157
40	345.5 Power Operated Equipment	750,145	883,571	893,863	921,375	926,858	932,340	964,999	970,481	975,963	1,003,476	1,030,047	1,056,972	1,086,485	336,340	953,736
41	346.5 Communication Equipment	432,744	432,744	432,744	432,744	432,744	432,744	432,744	432,744	432,744	432,744	432,744	432,744	432,744	0	432,744
42	347.5 Miscellaneous Equipment	194,557	194,557	194,557	194,557	194,557	194,557	194,557	194,557	194,557	194,557	194,557	194,557	194,557	0	194,557
43	348.5 Other Tangible Plant	366,231	366,231	366,231	366,231	366,231	366,231	366,231	366,231	366,231	366,231	366,231	366,231	366,231	0	366,231
44	**INTANGIBLE PLANT**	474,234	474,234	474,234	474,234	474,234	474,234	474,234	474,234	474,234	474,234	474,234	474,234	474,234	0	474,234
45	**SUPPLY & PUMPING**	38,658,181	38,688,205	38,701,295	38,701,295	38,816,955	38,964,211	39,010,346	39,116,792	39,116,792	39,116,792	39,116,792	39,116,792	39,124,192	466,011	38,942,203
46	**WATER TREATMENT PLANT**	31,006,929	31,512,316	31,612,658	31,645,801	34,212,029	35,826,763	35,861,922	35,939,087	35,972,230	36,005,372	36,038,515	36,071,657	36,104,799	5,097,870	34,447,083
47	**TRANSMISSION & DISTRIBUTION**	92,406,661	92,590,732	92,949,476	93,727,682	94,200,602	94,336,621	94,693,903	94,822,245	94,919,964	95,387,244	95,504,601	97,099,576	97,770,723	5,364,062	94,646,925
48	**GENERAL PLANT**	13,215,268	13,718,194	13,756,988	13,860,692	13,881,357	13,902,022	14,014,544	14,035,209	14,055,874	14,159,578	14,259,732	14,368,761	14,472,464	1,257,196	13,976,976
49	**TOTAL PLANT IN SERVICE**	175,761,274	176,983,682	177,494,652	178,409,705	181,585,178	183,505,852	184,054,949	184,387,568	184,539,094	185,143,220	185,393,874	187,131,020	187,946,413	12,185,139	182,487,422
50	**LAND & LAND RIGHTS**	10,801,449	10,801,449	10,801,449	10,801,449	10,801,449	10,801,449	10,801,449	10,801,449	10,801,449	10,801,449	10,801,449	10,801,449	10,801,449	0	10,801,449
51	**TOTAL PIS LESS LAND**	164,959,826	166,182,233	166,693,204	167,608,256	170,783,729	172,704,403	173,253,501	173,586,119	173,737,645	174,341,771	174,592,425	176,329,571	177,144,964	12,185,139	171,685,973

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(5,500)	13,090	0	0	0	26,670	80,323	0	0	0	0	0	116,583	58,508
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	7,400	7,400	589
13	310.2 Power Generation Equipment	0	0	0	99,000	0	0	0	0	0	0	0	0	99,000	68,536
14	311.2 Pumping Equipment	35,524	0	0	16,860	147,256	17,465	26,123	0	0	0	0	0	243,028	156,405
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	472,244	11,900	0	0	227,310	0	38,123	0	0	0	0	0	749,577	603,465
19	320.3 Water Treatment Equipment	0	55,300	0	2,533,086	1,356,282	0	5,900	0	0	0	0	0	3,950,568	2,837,825
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	33,142	33,142	33,142	33,142	33,142	33,158	33,142	33,142	33,142	33,142	33,142	33,142	397,725	198,861
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	86,352	0	11,900	62,752	29,500	62,200	0	0	0	0	1,431,806	0	1,684,510	404,231
26	331.4 Transmission & Distribution	7,500	268,525	676,087	319,949	16,300	204,823	38,123	7,500	365,161	7,500	7,500	580,826	2,499,896	1,276,435
27	333.4 Services	30,933	30,933	30,933	30,933	30,933	30,948	30,933	30,933	30,933	30,933	72,583	30,933	412,860	192,016
28	334.4 Meters & Meter Installation	59,286	59,286	59,286	59,286	59,286	59,311	59,286	59,286	59,286	59,289	59,286	59,286	711,461	355,731
29	335.4 Hydrants	0	0	0	0	0	0	0	0	11,900	19,835	23,800	0	55,335	11,855
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	8,085	624	1,667	332	332	(8,599)	332	332	1,667	1,610	1,753	1,667	9,803	8,640
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	299,530	23,105	61,763	12,307	12,307	73,316	12,307	12,307	61,763	59,649	64,935	61,763	755,054	457,049
36	341.5 Transportation Equipment	40,246	3,104	8,299	1,654	1,654	9,851	1,654	1,654	8,299	8,015	8,725	8,299	101,451	61,409
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	12,128	935	2,501	498	498	2,968	498	498	2,501	2,415	2,829	2,501	30,571	16,502
39	344.5 Laboratory Equipment	9,512	734	1,961	391	391	2,328	391	391	1,961	1,894	2,062	1,961	23,977	14,509
40	345.5 Power Operated Equipment	133,426	10,292	27,513	5,482	5,482	32,659	5,482	5,482	27,513	26,571	28,925	27,513	336,340	203,594
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	30,024	13,090	0	115,860	147,256	46,135	106,446	0	0	0	0	7,400	466,011	284,020
46	**WATER TREATMENT PLANT**	505,386	100,342	33,142	2,566,228	1,616,734	33,158	77,165	33,142	33,142	33,142	33,142	33,142	5,097,870	3,440,151
47	**TRANSMISSION & DISTRIBUTION**	184,071	358,744	776,206	472,920	136,019	357,281	128,342	97,719	467,280	117,357	1,594,975	671,147	5,364,062	2,240,268
48	**GENERAL PLANT**	502,926	38,794	103,704	20,665	20,665	112,523	20,665	20,665	103,704	100,154	109,029	103,704	1,257,196	761,703
49	**TOTAL NET ADDITIONS**	1,222,408	510,970	915,052	3,175,473	1,920,674	549,097	332,618	151,526	604,126	250,653	1,737,146	815,393	12,185,139	6,726,142
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,222,408	510,970	915,052	3,175,473	1,920,674	549,097	332,618	151,526	604,126	250,653	1,737,146	815,393	12,185,139	6,726,142

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	13,090	0	0	0	51,170	80,323	0	0	0	0	0	144,583	75,701
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	11,900	11,900	915
13	310.2 Power Generation Equipment	0	0	0	119,000	0	0	0	0	0	0	0	0	119,000	82,385
14	311.2 Pumping Equipment	43,050	0	0	16,660	151,540	27,965	26,123	0	0	0	0	0	265,338	171,642
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	472,244	11,900	0	0	227,310	0	38,123	0	0	0	0	0	749,577	603,465
19	320.3 Water Treatment Equipment	0	83,300	0	2,533,086	1,356,282	0	11,900	0	0	0	0	0	3,984,568	2,684,267
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	33,142	33,142	33,142	33,142	33,142	33,158	33,142	33,142	33,142	33,142	33,142	33,142	397,725	198,861
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	93,921	0	11,900	62,752	59,500	95,200	0	0	0	0	1,431,806	0	1,755,079	447,448
26	331.4 Transmission & Distribution	7,500	432,933	850,928	485,007	31,300	204,823	38,123	7,500	365,161	7,500	7,500	586,926	3,025,203	1,674,008
27	333.4 Services	30,933	30,933	30,933	30,933	30,933	30,946	30,933	30,933	30,933	30,933	72,583	30,933	412,860	192,016
28	334.4 Meters & Meter Installation	59,286	59,286	59,286	59,286	59,286	59,311	59,286	59,286	59,286	59,289	59,286	59,286	711,461	355,731
29	335.4 Hydrants	0	0	0	0	0	0	0	0	11,900	19,635	23,800	0	55,335	11,855
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	8,085	624	1,667	332	332	1,979	332	332	1,667	1,610	1,753	1,667	20,381	12,341
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	299,530	23,105	61,763	12,307	12,307	73,316	12,307	12,307	61,763	59,649	64,935	61,763	755,054	457,049
36	341.5 Transportation Equipment	40,246	3,104	8,299	1,654	1,654	9,851	1,654	1,654	8,299	8,015	8,725	8,299	101,451	61,409
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	12,128	935	2,501	498	498	2,968	498	498	2,501	2,415	2,629	2,501	30,571	18,502
39	344.5 Laboratory Equipment	9,512	734	1,961	391	391	2,328	391	391	1,961	1,894	2,062	1,961	23,977	14,509
40	345.5 Power Operated Equipment	133,426	10,292	27,513	5,482	5,482	32,659	5,482	5,482	27,513	26,571	28,925	27,513	336,340	203,594
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	43,050	13,090	0	135,660	151,540	79,135	106,446	0	0	0	0	11,900	540,821	330,643
46	**WATER TREATMENT PLANT**	505,386	128,342	33,142	2,566,226	1,616,734	33,158	83,165	33,142	33,142	33,142	33,142	33,142	5,131,870	3,466,613
47	**TRANSMISSION & DISTRIBUTION**	191,640	523,152	953,047	637,978	181,019	390,281	126,342	97,719	467,280	117,357	1,594,975	677,147	5,959,936	2,681,058
48	**GENERAL PLANT**	502,926	38,794	103,704	20,665	20,665	123,101	20,665	20,665	103,704	100,154	109,029	103,704	1,267,774	767,404
49	**TOTAL GROSS ADDITIONS**	1,243,003	703,378	1,089,893	3,360,531	1,969,958	625,676	338,618	151,526	604,126	250,653	1,737,146	825,893	12,900,403	7,245,718
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,243,003	703,378	1,089,893	3,360,531	1,969,958	625,676	338,618	151,526	604,126	250,653	1,737,146	825,893	12,900,403	7,245,718

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	5,500	0	0	0	0	22,500	0	0	0	0	0	0	28,000	17,192
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	4,500	4,500	346
13	310.2 Power Generation Equipment	0	0	0	20,000	0	0	0	0	0	0	0	0	20,000	13,846
14	311.2 Pumping Equipment	7,526	0	0	0	4,284	10,500	0	0	0	0	0	0	22,310	15,237
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	28,000	0	0	0	0	6,000	0	0	0	0	0	34,000	26,461
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	7,569	0	0	0	30,000	33,000	0	0	0	0	0	0	70,569	43,218
26	331.4 Transmission & Distribution	0	164,408	174,841	165,058	15,000	0	0	0	0	0	0	6,000	525,307	397,571
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	10,578	0	0	0	0	0	0	10,578	5,696
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	13,026	0	0	20,000	4,284	33,000	0	0	0	0	0	4,500	74,810	46,621
46	**WATER TREATMENT PLANT**	0	28,000	0	0	0	0	6,000	0	0	0	0	0	34,000	26,461
47	**TRANSMISSION & DISTRIBUTION**	7,569	164,408	174,841	165,058	45,000	33,000	0	0	0	0	0	6,000	595,876	440,789
48	**GENERAL PLANT**	0	0	0	0	0	10,578	0	0	0	0	0	0	10,578	5,696
49	**TOTAL RETIREMENTS**	20,595	192,408	174,841	185,058	49,284	76,578	6,000	0	0	0	0	10,500	715,264	519,567
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	20,595	192,408	174,841	185,058	49,284	76,578	6,000	0	0	0	0	10,500	715,264	519,567

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	267,155	0	0	0	0	0	0	0	0	0	0	0	267,155	267,155
7	304.2 Structures & Improvements	(14,226)	0	0	0	0	0	0	0	0	0	0	0	(14,226)	(14,227)
8	305.2 Collecting & Impounding reservoirs	(5)	0	0	0	0	0	0	0	0	0	0	0	(5)	(5)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(69,096)	0	0	0	0	0	0	0	0	0	0	0	(69,096)	(69,096)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	(49)	0	0	0	0	0	0	0	0	0	0	0	(49)	(49)
13	310.2 Power Generation Equipment	(2,029)	0	0	0	0	0	0	0	0	0	0	0	(2,029)	(2,029)
14	311.2 Pumping Equipment	(13,522)	0	0	0	0	0	0	0	0	0	0	0	(13,522)	(13,522)
15	339.2 Other Plant & Miscellaneous	23	0	0	0	0	0	0	0	0	0	0	0	23	23
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	(1,515)	0	0	0	0	0	0	0	0	0	0	0	(1,515)	(1,515)
19	320.3 Water Treatment Equipment	(24,616)	0	0	0	0	0	0	0	0	0	0	0	(24,616)	(24,616)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	(118,363)	0	55,000	0	0	55,000	0	0	55,000	0	0	55,000	101,637	(25,286)
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	168,249	0	0	0	0	0	0	0	0	0	0	0	168,249	168,250
46	**WATER TREATMENT PLANT**	(26,131)	0	0	0	0	0	0	0	0	0	0	0	(26,131)	(26,131)
47	**TRANSMISSION & DISTRIBUTION**	(118,363)	0	55,000	0	0	55,000	0	0	55,000	0	0	55,000	101,637	(25,286)
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	23,755	0	55,000	0	0	55,000	0	0	55,000	0	0	55,000	243,755	116,833
50	**LAND & LAND RIGHTS**	267,155	0	0	0	0	0	0	0	0	0	0	0	267,155	267,155
51	**TOTAL PIS LESS LAND**	(243,400)	0	55,000	0	0	55,000	0	0	55,000	0	0	55,000	(23,400)	(150,322)

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	110,693	0.00%	0
3	302.1 Franchises	272,180	0.00%	0
4	339.1 Other Plant & Miscellaneous	91,361	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	10,451,955	0.00%	0
7	304.2 Structures & Improvements	2,455,805	7.99%	196,294
8	305.2 Collecting & Impounding reservoirs	446,644	6.11%	27,306
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	4,552,713	7.83%	356,551
11	308.2 Infiltration Galleries & Tunnels	264,911	4.01%	10,614
12	309.2 Supply Mains	7,802,442	6.50%	507,365
13	310.2 Power Generation Equipment	2,847,376	0.00%	0
14	311.2 Pumping Equipment	10,181,800	3.53%	359,693
15	339.2 Other Plant & Miscellaneous	106,808	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	320,166	0.00%	0
18	304.3 Structures & Improvements	7,265,034	0.00%	0
19	320.3 Water Treatment Equipment	25,041,553	3.05%	763,968
20	321.3 Permeators	1,537,375	0.00%	0
21	339.3 Other Plant & Miscellaneous	256,824	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	59,362	0.00%	0
24	304.4 Structures & Improvements	175,055	0.00%	0
25	330.4 Distribution Reservoirs	8,658,792	0.84%	73,090
26	331.4 Transmission & Distribution	63,787,487	25.25%	16,104,132
27	333.4 Services	10,706,137	0.00%	0
28	334.4 Meters & Meter Installation	8,228,868	0.00%	0
29	335.4 Hydrants	2,757,658	0.00%	0
30	339.4 Other Plant & Miscellaneous	248,280	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	237,121	0.00%	0
33	304.5 Structures & Improvements	2,417,590	0.00%	0
34	340.5 Office Furniture & Equipment	1,494,065	0.00%	0
35	340.51 Computer Equipment	3,977,081	0.00%	0
36	341.5 Transportation Equipment	2,294,419	0.00%	0
37	342.5 Stores Equipment	21,527	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	832,746	0.00%	0
39	344.5 Laboratory Equipment	755,157	0.00%	0
40	345.5 Power Operated Equipment	953,736	0.00%	0
41	346.5 Communication Equipment	432,744	0.00%	0
42	347.5 Miscellaneous Equipment	194,557	0.00%	0
43	348.5 Other Tangible Plant	366,231	0.00%	0
44	**INTANGIBLE PLANT**	474,234	0.00%	0
45	**SUPPLY & PUMPING**	39,110,453	3.73%	1,457,823
46	**WATER TREATMENT PLANT**	34,420,952	2.22%	763,968
47	**TRANSMISSION & DISTRIBUTION**	94,621,639	17.10%	16,177,222
48	**GENERAL PLANT**	13,976,976	0.00%	0
49	**TOTAL PLANT IN SERVICE**	182,604,255	10.08%	18,399,013
50	**LAND & LAND RIGHTS**	11,068,604	0.00%	0
51	**TOTAL PIS LESS LAND**	171,535,651	10.73%	18,399,013

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

	(1)	(2)	(3)	(4)	
		AVERAGE 1996 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	18,399,013	0	18,399,013	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(3,917,237)	0	(3,917,237)	A-9 (W)
4	CIAC	(1,946,572)	0	(1,946,572)	A-12 (W)
5	Accumulated Amort. of CIAC	383,046	0	383,046	A-14 (W)
6	Advances for Construction	(2,765,436)	0	(2,765,436)	A-16 (W)
7	Other	206	0	206	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	10,153,020	0	10,153,020	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	49,526
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	49,526
8	**Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)**	3,915
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	12,780
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	12,780
14	**12/31/86 Balance**	66,221
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	11,915
18	1987 Retirements	470
19	1987 Adjustments	0
20	1987 Net Additions	11,445
21	**12/31/87 Balance**	77,665
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	12,720
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	12,720
28	**12/31/88 Balance**	90,385
29	**Balance per order 12/27/88 (Palm Valley and Remington Forest)**	17,790
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	20,995
32	1989 Retirements	1,897
33	1989 Adjustments	0
34	1989 Net Additions	19,098
35	**12/31/89 Balance**	127,273
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	25,687
39	1990 Retirements	2,469
40	1990 Adjustments	0
41	1990 Net Additions	23,218
42	**12/31/90 Balance**	150,492

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		150,492
2	**Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)**		3,479,430
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		195,063
5	1991 Retirements		1,709
6	1991 Adjustments		0
7	1991 Net Additions		193,354
8	**12/31/91 Balance**		3,823,276
9	**Balance per order 12/31/91(Uniform Plants) and 04/30/92 (Marco Island)**		20,357,314
10	Utility Adjustments to ordered balance (1)		(649,054)
11	1992 Additions		3,354,598
12	1992 Retirements		254,401
13	1992 Adjustments		0
14	1992 Net Additions		3,100,197
15	**12/31/92 Balance**		26,631,733
16	**Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)**		114,349
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		4,147,080
19	1993 Retirements		260,162
20	1993 Adjustments	General Plant Allocation True-up	988,218
21	1993 Net Additions		4,875,135
22	**12/31/93 Balance**		31,621,217
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		5,243,619
26	1994 Retirements		437,313
27	1994 Adjustments		0
28	1994 Net Additions		4,806,306
29	**12/31/94 Balance**		36,427,522
30	**Balance per books 12/31/94 (Buenaventura Lakes)**		1,553,199
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	2,758
32	1995 Additions		6,062,538
33	1995 Retirements		716,686
34	1995 Adjustments		0
35	1995 Net Additions		5,365,852
36	**12/31/95 Balance**		43,349,331
37	**Balance per order 12/31/95**		0
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	411,960
39	1996 Additions		6,768,014
40	1996 Retirements		710,980
41	1996 Adjustments	Prior year retirements / cost of removal	(1,325,152)
42	1996 Net Additions		4,731,882
43	**12/31/96 Balance**		48,493,174

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			1996 ACCUMULATED DEPRECIATION				1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	20,226	2,768	22,996	0	22,996	21,613	0	21,613
3	302.1 Franchises	68,510	6,801	75,311	0	75,311	71,909	0	71,909
4	339.1 Other Plant & Miscellaneous	36,553	3,652	40,205	0	40,205	38,380	0	38,380
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	766,661	74,413	841,074	(13,058)	828,016	803,866	(13,058)	790,808
8	305.2 Collecting & Impounding reservoirs	140,902	8,929	149,831	(1)	149,830	145,366	(1)	145,365
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	986,142	123,609	1,109,751	(77,008)	1,032,743	1,044,756	(77,008)	967,748
11	308.2 Infiltration Galleries & Tunnels	54,013	6,623	60,636	0	60,636	57,324	0	57,324
12	309.2 Supply Mains	1,428,710	218,649	1,647,359	(116,092)	1,531,267	1,539,939	(116,092)	1,423,847
13	310.2 Power Generation Equipment	402,498	122,367	524,865	(3,496)	521,369	459,836	(3,496)	456,340
14	311.2 Pumping Equipment	3,892,659	491,068	4,383,727	(14,126)	4,369,601	4,134,602	(14,126)	4,120,476
15	339.2 Other Plant & Miscellaneous	62,286	4,272	66,558	4	66,562	64,422	4	64,426
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,314,835	220,133	1,534,968	(342)	1,534,626	1,424,900	(342)	1,424,558
19	320.3 Water Treatment Equipment	4,999,674	1,105,389	6,105,063	(11,079)	6,093,984	5,542,905	(11,079)	5,531,826
20	321.3 Permeators	1,122,947	307,475	1,430,422	0	1,430,422	1,276,684	0	1,276,684
21	339.3 Other Plant & Miscellaneous	50,646	10,275	60,921	0	60,921	55,782	0	55,782
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	57,171	5,304	62,475	0	62,475	59,822	0	59,822
25	330.4 Distribution Reservoirs	1,920,234	163,219	2,083,453	0	2,083,453	1,993,908	0	1,993,908
26	331.4 Transmission & Distribution	14,137,653	960,942	15,098,595	(1,087,747)	14,010,848	14,483,205	(1,087,747)	13,395,458
27	333.4 Services	2,447,830	267,655	2,715,485	(2,206)	2,713,279	2,581,655	(2,206)	2,579,449
28	334.4 Meters & Meter Installation	2,897,282	411,447	3,308,729	0	3,308,729	3,103,003	0	3,103,003
29	335.4 Hydrants	610,607	61,222	671,829	0	671,829	641,220	0	641,220
30	339.4 Other Plant & Miscellaneous	48,162	9,928	58,090	0	58,090	53,124	0	53,124
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	544,938	49,860	594,798	0	594,798	569,459	0	569,459
34	340.5 Office Furniture & Equipment	688,611	99,650	788,261	0	788,261	738,434	0	738,434
35	340.51 Computer Equipment	1,616,515	662,982	2,279,497	0	2,279,497	1,948,003	0	1,948,003
36	341.5 Transportation Equipment	1,649,473	382,478	2,031,951	0	2,031,951	1,840,713	0	1,840,713
37	342.5 Stores Equipment	7,299	1,199	8,498	0	8,498	7,902	0	7,902
38	343.5 Tools, Shop & Garage Equipment	421,344	52,041	473,385	0	473,385	447,364	0	447,364
39	344.5 Laboratory Equipment	109,559	50,368	159,927	0	159,927	134,742	0	134,742
40	345.5 Power Operated Equipment	765,466	79,444	844,910	0	844,910	805,187	0	805,187
41	346.5 Communication Equipment	202,341	43,274	245,615	0	245,615	223,973	0	223,973
42	347.5 Miscellaneous Equipment	48,920	12,975	61,895	0	61,895	55,406	0	55,406
43	348.5 Other Tangible Plant	240,621	36,623	277,244	0	277,244	258,932	0	258,932
44	**INTANGIBLE PLANT**	125,291	13,221	138,512	0	138,512	131,901	0	131,901
45	**SUPPLY & PUMPING**	7,733,871	1,049,930	8,783,801	(223,777)	8,560,023	8,250,111	(223,777)	8,026,334
46	**WATER TREATMENT PLANT**	7,488,102	1,643,272	9,131,374	(11,421)	9,119,953	8,300,272	(11,421)	8,288,851
47	**TRANSMISSION & DISTRIBUTION**	22,118,939	1,879,717	23,998,656	(1,089,953)	22,908,703	22,915,938	(1,089,953)	21,825,985
48	**GENERAL PLANT**	6,295,088	1,470,894	7,765,981	0	7,765,981	7,030,115	0	7,030,115
49	**TOTAL ACCUMULATED DEPRECIATION**	43,761,292	6,057,034	49,818,325	(1,325,152)	48,493,174	46,628,336	(1,325,151)	45,303,185

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	20,226	20,458	20,688	20,918	21,148	21,378	21,616	21,846	22,076	22,306	22,536	22,766	22,996	2,768	21,613
3	302.1 Franchises	68,510	69,080	69,650	70,220	70,790	71,360	71,891	72,461	73,031	73,601	74,171	74,741	75,311	6,801	71,909
4	339.1 Other Plant & Miscellaneous	36,553	36,856	37,159	37,462	37,765	38,068	38,387	38,690	38,993	39,296	39,599	39,902	40,205	3,652	38,380
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	786,661	772,864	779,067	785,270	791,473	797,676	803,856	810,059	816,262	822,465	828,668	834,871	841,074	74,413	803,866
8	305.2 Collecting & Impounding reservoirs	140,902	141,647	142,392	143,137	143,882	144,627	145,361	146,106	146,851	147,596	148,341	149,086	149,831	8,929	145,366
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	986,142	993,274	1,005,906	1,018,538	1,031,170	1,043,802	1,033,959	1,046,591	1,059,223	1,071,855	1,084,487	1,097,119	1,109,751	123,609	1,044,756
11	308.2 Infiltration Galleries & Tunnels	54,013	54,565	55,117	55,669	56,221	56,773	57,324	57,876	58,428	58,980	59,532	60,084	60,636	6,623	57,324
12	309.2 Supply Mains	1,428,710	1,447,305	1,465,900	1,484,495	1,503,090	1,521,685	1,540,289	1,558,884	1,577,479	1,596,074	1,614,669	1,633,264	1,647,359	218,649	1,539,939
13	310.2 Power Generation Equipment	402,498	414,361	426,224	438,087	429,950	441,813	453,687	465,550	477,413	489,276	501,139	513,002	524,865	122,367	459,836
14	311.2 Pumping Equipment	3,892,659	3,927,563	3,969,993	4,012,423	4,054,853	4,097,283	4,129,147	4,171,577	4,214,007	4,256,437	4,298,867	4,341,297	4,383,727	491,068	4,134,802
15	339.2 Other Plant & Miscellaneous	62,286	62,642	62,998	63,354	63,710	64,066	64,422	64,778	65,134	65,490	65,846	66,202	66,558	4,272	64,422
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,314,835	1,333,183	1,351,531	1,369,879	1,388,227	1,406,575	1,424,860	1,443,228	1,461,576	1,479,924	1,498,272	1,516,620	1,534,968	220,133	1,424,900
19	320.3 Water Treatment Equipment	4,999,674	5,094,628	5,161,582	5,256,536	5,351,490	5,446,444	5,541,339	5,630,293	5,725,247	5,820,201	5,915,155	6,010,109	6,105,063	1,105,389	5,542,905
20	321.3 Permeators	1,122,947	1,148,570	1,174,193	1,199,816	1,225,439	1,251,062	1,276,684	1,302,307	1,327,930	1,353,553	1,379,176	1,404,799	1,430,422	307,475	1,276,684
21	339.3 Other Plant & Miscellaneous	50,646	51,505	52,364	53,223	54,082	54,941	55,767	56,626	57,485	58,344	59,203	60,062	60,921	10,275	55,782
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	57,171	57,615	58,059	58,503	58,947	59,391	59,811	60,255	60,699	61,143	61,587	62,031	62,475	5,304	59,822
25	330.4 Distribution Reservoirs	1,920,234	1,932,152	1,951,639	1,971,126	1,990,613	1,980,100	1,966,531	1,986,018	2,005,505	2,024,992	2,044,479	2,063,966	2,083,453	163,219	1,993,908
26	331.4 Transmission & Distribution	14,137,653	14,261,511	14,220,961	14,169,978	14,128,778	14,237,636	14,361,447	14,485,305	14,609,163	14,733,021	14,856,879	14,980,737	15,096,595	960,942	14,483,205
27	333.4 Services	2,447,830	2,470,139	2,492,448	2,514,757	2,537,066	2,559,375	2,581,631	2,603,940	2,626,249	2,648,558	2,670,867	2,693,176	2,715,485	267,655	2,581,655
28	334.4 Meters & Meter Installation	2,897,262	2,931,575	2,965,888	3,000,161	3,034,454	3,068,747	3,102,971	3,137,264	3,171,557	3,205,850	3,240,143	3,274,436	3,308,729	411,447	3,103,003
29	335.4 Hydrants	610,607	615,705	620,803	625,901	630,999	636,097	641,241	646,339	651,437	656,535	661,633	666,731	671,829	61,222	641,220
30	339.4 Other Plant & Miscellaneous	48,162	48,994	49,826	50,658	51,490	52,322	53,098	53,930	54,762	55,594	56,426	57,258	58,090	9,928	53,124
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	544,938	549,978	555,018	560,058	565,098	570,138	564,558	569,598	574,638	579,678	584,718	589,758	594,798	49,860	569,459
34	340.5 Office Furniture & Equipment	688,611	696,919	705,227	713,535	721,843	730,151	738,413	746,721	755,029	763,337	771,645	779,953	788,261	99,650	738,434
35	340.5† Computer Equipment	1,616,515	1,671,770	1,727,025	1,782,280	1,837,535	1,892,790	1,947,967	2,003,222	2,058,477	2,113,732	2,168,987	2,224,242	2,279,497	662,982	1,948,003
36	341.5 Transportation Equipment	1,649,473	1,681,345	1,713,217	1,745,089	1,776,961	1,808,833	1,840,719	1,872,591	1,904,463	1,936,335	1,968,207	2,000,079	2,031,951	382,478	1,840,713
37	342.5 Stores Equipment	7,299	7,391	7,483	7,575	7,667	7,759	7,946	8,038	8,130	8,222	8,314	8,406	8,498	1,199	7,902
38	343.5 Tools, Shop & Garage Equipment	421,344	425,683	430,022	434,361	438,700	443,039	447,351	451,690	456,029	460,368	464,707	469,046	473,385	52,041	447,364
39	344.5 Laboratory Equipment	109,559	113,757	117,955	122,153	126,351	130,549	134,739	138,937	143,135	147,333	151,531	155,729	159,927	50,368	134,742
40	345.5 Power Operated Equipment	765,466	772,089	778,712	785,335	791,958	798,581	805,172	811,795	818,418	825,041	831,664	838,287	844,910	79,444	805,187
41	346.5 Communication Equipment	202,341	205,958	209,575	213,192	216,809	220,426	223,913	227,530	231,147	234,764	238,381	241,998	245,615	43,274	223,973
42	347.5 Miscellaneous Equipment	48,920	50,005	51,090	52,175	53,260	54,345	55,385	56,470	57,555	58,640	59,725	60,810	61,895	12,975	55,406
43	348.5 Other Tangible Plant	240,821	243,676	246,731	249,786	252,841	255,896	258,914	261,969	265,024	268,079	271,134	274,189	277,244	36,623	258,932
44	**INTANGIBLE PLANT**	125,291	126,394	127,497	128,600	129,703	130,806	131,894	132,997	134,100	135,203	136,306	137,409	138,512	13,221	131,901
45	**SUPPLY & PUMPING**	7,733,871	7,814,221	7,907,597	8,000,973	8,074,349	8,167,725	8,228,045	8,321,421	8,414,797	8,508,173	8,601,549	8,694,925	8,783,801	1,049,930	8,250,111
46	**WATER TREATMENT PLANT**	7,488,102	7,627,686	7,739,670	7,879,454	8,019,238	8,159,022	8,296,670	8,432,454	8,572,238	8,712,022	8,851,806	8,991,590	9,131,374	1,643,272	8,300,272
47	**TRANSMISSION & DISTRIBUTION**	22,118,939	22,317,691	22,359,604	22,391,084	22,432,347	22,593,668	22,766,730	22,973,051	23,179,372	23,385,693	23,592,014	23,798,335	23,998,656	1,879,717	22,915,938
48	**GENERAL PLANT**	6,295,088	6,418,572	6,542,056	6,665,540	6,789,024	6,912,508	7,025,077	7,148,561	7,272,045	7,395,529	7,519,013	7,642,497	7,765,981	1,470,894	7,030,115
49	**TOTAL WATER ACCUM. DEPR.**	43,761,292	44,304,765	44,676,425	45,065,652	45,444,662	45,963,730	46,450,417	47,008,485	47,572,553	48,136,621	48,700,689	49,264,757	49,818,325	6,057,034	46,628,336

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	230	230	230	230	230	238	230	230	230	230	230	230	2,768	1,385
3	302.1 Franchises	570	570	570	570	570	531	570	570	570	570	570	570	6,801	3,404
4	339.1 Other Plant & Miscellaneous	303	303	303	303	303	319	303	303	303	303	303	303	3,652	1,834
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	6,203	6,203	6,203	6,203	6,203	6,180	6,203	6,203	6,203	6,203	6,203	6,203	74,413	37,210
8	305.2 Collecting & Impounding reservoirs	745	745	745	745	745	734	745	745	745	745	745	745	8,929	4,467
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	7,132	12,632	12,632	12,632	12,632	(9,843)	12,632	12,632	12,632	12,632	12,632	12,632	123,609	58,613
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,311
12	309.2 Supply Mains	18,595	18,595	18,595	18,595	18,595	18,604	18,595	18,595	18,595	18,595	18,595	14,095	218,649	111,237
13	310.2 Power Generation Equipment	11,863	11,863	11,863	(8,137)	11,863	11,874	11,863	11,863	11,863	11,863	11,863	11,863	122,367	57,344
14	311.2 Pumping Equipment	34,904	42,430	42,430	42,430	42,430	31,864	42,430	42,430	42,430	42,430	42,430	42,430	491,068	241,942
15	339.2 Other Plant & Miscellaneous	356	356	356	356	356	356	356	356	356	356	356	356	4,272	2,134
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	18,348	18,348	18,348	18,348	18,348	18,305	18,348	18,348	18,348	18,348	18,348	18,348	220,133	110,065
19	320.3 Water Treatment Equipment	94,954	66,954	94,954	94,954	94,954	94,895	88,954	94,954	94,954	94,954	94,954	94,954	1,105,389	543,230
20	321.3 Permeators	25,623	25,623	25,623	25,623	25,623	25,622	25,623	25,623	25,623	25,623	25,623	25,623	307,475	153,738
21	339.3 Other Plant & Miscellaneous	859	859	859	859	859	826	859	859	859	859	859	859	10,275	5,141
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	444	444	444	444	444	420	444	444	444	444	444	444	5,304	2,653
25	330.4 Distribution Reservoirs	11,916	19,487	19,487	19,487	(10,513)	(13,569)	19,487	19,487	19,487	19,487	19,487	19,487	163,219	73,678
26	331.4 Transmission & Distribution	123,858	(40,550)	(50,983)	(41,200)	108,858	123,611	123,858	123,858	123,858	123,858	123,858	117,858	960,942	345,551
27	333.4 Services	22,309	22,309	22,309	22,309	22,309	22,256	22,309	22,309	22,309	22,309	22,309	22,309	267,655	133,828
28	334.4 Meters & Meter Installation	34,293	34,293	34,293	34,293	34,293	34,224	34,293	34,293	34,293	34,293	34,293	34,293	411,447	205,722
29	335.4 Hydrants	5,098	5,098	5,098	5,098	5,098	5,144	5,098	5,098	5,098	5,098	5,098	5,098	61,222	30,621
30	339.4 Other Plant & Miscellaneous	832	832	832	832	832	776	832	832	832	832	832	832	9,928	4,966
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5,040	5,040	5,040	5,040	5,040	(5,580)	5,040	5,040	5,040	5,040	5,040	5,040	49,860	24,517
34	340.5 Office Furniture & Equipment	8,308	8,308	8,308	8,308	8,308	8,262	8,308	8,308	8,308	8,308	8,308	8,308	99,650	49,825
35	340.51 Computer Equipment	55,255	55,255	55,255	55,255	55,255	55,177	55,255	55,255	55,255	55,255	55,255	55,255	662,982	331,484
36	341.5 Transportation Equipment	31,872	31,872	31,872	31,872	31,872	31,886	31,872	31,872	31,872	31,872	31,872	31,872	382,478	191,245
37	342.5 Stores Equipment	92	92	92	92	92	167	92	92	92	92	92	92	1,199	613
38	343.5 Tools, Shop & Garage Equipment	4,339	4,339	4,339	4,339	4,339	4,312	4,339	4,339	4,339	4,339	4,339	4,339	52,041	26,024
39	344.5 Laboratory Equipment	4,198	4,198	4,198	4,198	4,198	4,190	4,198	4,198	4,198	4,198	4,198	4,198	50,368	25,185
40	345.5 Power Operated Equipment	6,623	6,623	6,623	6,623	6,623	6,591	6,623	6,623	6,623	6,623	6,623	6,623	79,444	39,720
41	346.5 Communication Equipment	3,617	3,617	3,617	3,617	3,617	3,487	3,617	3,617	3,617	3,617	3,617	3,617	43,274	21,630
42	347.5 Miscellaneous Equipment	1,085	1,085	1,085	1,085	1,085	1,040	1,085	1,085	1,085	1,085	1,085	1,085	12,975	6,491
43	348.5 Other Tangible Plant	3,055	3,055	3,055	3,055	3,055	3,018	3,055	3,055	3,055	3,055	3,055	3,055	36,623	18,309
44	**INTANGIBLE PLANT**	1,103	1,103	1,103	1,103	1,103	1,088	1,103	1,103	1,103	1,103	1,103	1,103	13,221	6,623
45	**SUPPLY & PUMPING**	80,350	93,376	93,376	73,376	93,376	60,320	93,376	93,376	93,376	93,376	93,376	88,876	1,049,930	516,258
46	**WATER TREATMENT PLANT**	139,784	111,784	139,784	139,784	139,784	139,648	133,784	139,784	139,784	139,784	139,784	139,784	1,643,272	812,174
47	**TRANSMISSION & DISTRIBUTION**	198,752	41,913	31,480	41,263	161,321	173,062	206,321	206,321	206,321	206,321	206,321	200,321	1,879,717	797,019
48	**GENERAL PLANT**	123,484	123,484	123,484	123,484	123,484	112,570	123,484	123,484	123,484	123,484	123,484	123,484	1,470,894	735,043
49	**TOTAL NET ADDITIONS**	543,473	371,660	389,227	379,010	519,068	486,688	558,068	564,068	564,068	564,068	564,068	553,568	6,057,034	2,867,117

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	230	230	230	230	230	238	230	230	230	230	230	230	2,768	1,385
3	302.1 Franchises	570	570	570	570	570	531	570	570	570	570	570	570	6,801	3,404
4	339.1 Other Plant & Miscellaneous	303	303	303	303	303	319	303	303	303	303	303	303	3,652	1,834
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	6,203	6,203	6,203	6,203	6,203	6,180	6,203	6,203	6,203	6,203	6,203	6,203	74,413	37,210
8	305.2 Collecting & Impounding reservoirs	745	745	745	745	745	734	745	745	745	745	745	745	8,929	4,467
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	12,632	12,632	12,632	12,632	12,632	12,657	12,632	12,632	12,632	12,632	12,632	12,632	151,809	75,905
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,311
12	309.2 Supply Mains	18,595	18,595	18,595	18,595	18,595	18,604	18,595	18,595	18,595	18,595	18,595	18,595	223,149	111,583
13	310.2 Power Generation Equipment	11,863	11,863	11,863	11,863	11,863	11,874	11,863	11,863	11,863	11,863	11,863	11,863	142,367	71,190
14	311.2 Pumping Equipment	42,430	42,430	42,430	42,430	42,430	42,364	42,430	42,430	42,430	42,430	42,430	42,430	509,094	254,543
15	339.2 Other Plant & Miscellaneous	356	356	356	356	356	356	356	356	356	356	356	356	4,272	2,134
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	18,348	18,348	18,348	18,348	18,348	18,305	18,348	18,348	18,348	18,348	18,348	18,348	220,133	110,065
19	320.3 Water Treatment Equipment	94,954	94,954	94,954	94,954	94,954	94,895	94,954	94,954	94,954	94,954	94,954	94,954	1,139,389	569,692
20	321.3 Permeators	25,623	25,623	25,623	25,623	25,623	25,622	25,623	25,623	25,623	25,623	25,623	25,623	307,475	153,738
21	339.3 Other Plant & Miscellaneous	859	859	859	859	859	826	859	859	859	859	859	859	10,275	5,141
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	444	444	444	444	444	420	444	444	444	444	444	444	5,304	2,653
25	330.4 Distribution Reservoirs	19,487	19,487	19,487	19,487	19,487	19,431	19,487	19,487	19,487	19,487	19,487	19,487	233,788	116,896
26	331.4 Transmission & Distribution	123,858	123,858	123,858	123,858	123,858	123,811	123,858	123,858	123,858	123,858	123,858	123,858	1,486,249	743,121
27	333.4 Services	22,309	22,309	22,309	22,309	22,309	22,256	22,309	22,309	22,309	22,309	22,309	22,309	267,655	133,828
28	334.4 Meters & Meter Installation	34,293	34,293	34,293	34,293	34,293	34,224	34,293	34,293	34,293	34,293	34,293	34,293	411,447	205,722
29	335.4 Hydrants	5,098	5,098	5,098	5,098	5,098	5,144	5,098	5,098	5,098	5,098	5,098	5,098	61,222	30,621
30	339.4 Other Plant & Miscellaneous	832	832	832	832	832	776	832	832	832	832	832	832	9,926	4,966
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5,040	5,040	5,040	5,040	5,040	4,998	5,040	5,040	5,040	5,040	5,040	5,040	60,436	30,220
34	340.5 Office Furniture & Equipment	8,308	8,308	8,308	8,308	8,308	8,262	8,308	8,308	8,308	8,308	8,308	8,308	99,650	49,825
35	340.51 Computer Equipment	55,255	55,255	55,255	55,255	55,255	55,177	55,255	55,255	55,255	55,255	55,255	55,255	662,982	331,484
36	341.5 Transportation Equipment	31,872	31,872	31,872	31,872	31,872	31,886	31,872	31,872	31,872	31,872	31,872	31,872	382,478	191,245
37	342.5 Stores Equipment	92	92	92	92	92	187	92	92	92	92	92	92	1,199	613
38	343.5 Tools, Shop & Garage Equipment	4,339	4,339	4,339	4,339	4,339	4,312	4,339	4,339	4,339	4,339	4,339	4,339	52,041	26,024
39	344.5 Laboratory Equipment	4,198	4,198	4,198	4,198	4,198	4,190	4,198	4,198	4,198	4,198	4,198	4,198	50,368	25,185
40	345.5 Power Operated Equipment	6,623	6,623	6,623	6,623	6,623	6,591	6,623	6,623	6,623	6,623	6,623	6,623	79,444	39,720
41	346.5 Communication Equipment	3,617	3,617	3,617	3,617	3,617	3,487	3,617	3,617	3,617	3,617	3,617	3,617	43,274	21,630
42	347.5 Miscellaneous Equipment	1,085	1,085	1,085	1,085	1,085	1,040	1,085	1,085	1,085	1,085	1,085	1,085	12,975	6,491
43	348.5 Other Tangible Plant	3,055	3,055	3,055	3,055	3,055	3,018	3,055	3,055	3,055	3,055	3,055	3,055	36,623	18,309
44	**INTANGIBLE PLANT**	1,103	1,103	1,103	1,103	1,103	1,088	1,103	1,103	1,103	1,103	1,103	1,103	13,221	6,623
45	**SUPPLY & PUMPING**	93,376	93,376	93,376	93,376	93,376	93,320	93,376	93,376	93,376	93,376	93,376	93,376	1,120,456	560,243
46	**WATER TREATMENT PLANT**	139,784	139,784	139,784	139,784	139,784	139,648	139,784	139,784	139,784	139,784	139,784	139,784	1,677,272	838,636
47	**TRANSMISSION & DISTRIBUTION**	206,321	206,321	206,321	206,321	206,321	206,062	206,321	206,321	206,321	206,321	206,321	206,321	2,475,593	1,237,807
48	**GENERAL PLANT**	123,484	123,484	123,484	123,484	123,484	123,148	123,484	123,484	123,484	123,484	123,484	123,484	1,481,472	740,746
49	**TOTAL GROSS ADDITIONS**	564,068	564,068	564,068	564,068	564,068	563,266	564,068	564,068	564,068	564,068	564,068	564,068	6,768,014	3,384,055

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	5,500	0	0	0	0	22,500	0	0	0	0	0	0	28,000	17,192
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	4,500	4,500	346
13	310.2 Power Generation Equipment	0	0	0	20,000	0	0	0	0	0	0	0	0	20,000	13,846
14	311.2 Pumping Equipment	7,526	0	0	0	0	10,500	0	0	0	0	0	0	18,026	12,601
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	28,000	0	0	0	0	6,000	0	0	0	0	0	34,000	26,461
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	7,569	0	0	0	30,000	33,000	0	0	0	0	0	0	70,569	43,218
26	331.4 Transmission & Distribution	0	164,408	174,841	165,058	15,000	0	0	0	0	0	0	6,000	525,307	397,571
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	10,578	0	0	0	0	0	0	10,578	5,696
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	13,026	0	0	20,000	0	33,000	0	0	0	0	0	4,500	70,526	43,985
46	***WATER TREATMENT PLANT***	0	28,000	0	0	0	0	6,000	0	0	0	0	0	34,000	26,461
47	**TRANSMISSION & DISTRIBUTION**	7,569	164,408	174,841	165,058	45,000	33,000	0	0	0	0	0	6,000	595,876	440,789
48	**GENERAL PLANT**	0	0	0	0	0	10,578	0	0	0	0	0	0	10,578	5,696
49	**TOTAL RETIREMENTS**	20,595	192,408	174,841	185,058	45,000	76,578	6,000	0	0	0	0	10,500	710,980	516,931

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	(13,058)	0	0	0	0	0	0	0	0	0	0	0	(13,058)	(13,058)
8	305.2 Collecting & Impounding reservoirs	(1)	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(77,008)	0	0	0	0	0	0	0	0	0	0	0	(77,008)	(77,008)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	(116,092)	0	0	0	0	0	0	0	0	0	0	0	(116,092)	(116,092)
13	310.2 Power Generation Equipment	(3,496)	0	0	0	0	0	0	0	0	0	0	0	(3,496)	(3,496)
14	311.2 Pumping Equipment	(14,126)	0	0	0	0	0	0	0	0	0	0	0	(14,126)	(14,126)
15	339.2 Other Plant & Miscellaneous	4	0	0	0	0	0	0	0	0	0	0	0	4	4
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	(342)	0	0	0	0	0	0	0	0	0	0	0	(342)	(342)
19	320.3 Water Treatment Equipment	(11,079)	0	0	0	0	0	0	0	0	0	0	0	(11,079)	(11,079)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	(1,087,747)	0	0	0	0	0	0	0	0	0	0	0	(1,087,747)	(1,087,747)
27	333.4 Services	(2,206)	0	0	0	0	0	0	0	0	0	0	0	(2,206)	(2,206)
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	(223,777)	0	0	0	0	0	0	0	0	0	0	0	(223,777)	(223,777)
46	**WATER TREATMENT PLANT**	(11,421)	0	0	0	0	0	0	0	0	0	0	0	(11,421)	(11,421)
47	**TRANSMISSION & DISTRIBUTION**	(1,089,953)	0	0	0	0	0	0	0	0	0	0	0	(1,089,953)	(1,089,953)
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(1,325,152)	0	0	0	0	0	0	0	0	0	0	0	(1,325,152)	(1,325,151)

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	21,613	0.00%	0
3	302.1 Franchises	71,909	0.00%	0
4	339.1 Other Plant & Miscellaneous	38,380	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	790,808	7.41%	58,632
8	305.2 Collecting & Impounding reservoirs	145,365	5.87%	8,536
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	967,748	8.37%	80,959
11	308.2 Infiltration Galleries & Tunnels	57,324	4.01%	2,297
12	309.2 Supply Mains	1,423,847	8.17%	116,315
13	310.2 Power Generation Equipment	456,340	0.00%	0
14	311.2 Pumping Equipment	4,120,476	3.60%	148,245
15	339.2 Other Plant & Miscellaneous	64,426	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	1,424,558	0.00%	0
19	320.3 Water Treatment Equipment	5,531,826	3.82%	211,303
20	321.3 Permeators	1,276,684	0.00%	0
21	339.3 Other Plant & Miscellaneous	55,782	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	59,822	0.00%	0
25	330.4 Distribution Reservoirs	1,993,908	1.77%	35,268
26	331.4 Transmission & Distribution	13,395,458	24.30%	3,255,682
27	333.4 Services	2,579,449	0.00%	0
28	334.4 Meters & Meter Installation	3,103,003	0.00%	0
29	335.4 Hydrants	641,220	0.00%	0
30	339.4 Other Plant & Miscellaneous	53,124	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	569,459	0.00%	0
34	340.5 Office Furniture & Equipment	738,434	0.00%	0
35	340.51 Computer Equipment	1,948,003	0.00%	0
36	341.5 Transportation Equipment	1,840,713	0.00%	0
37	342.5 Stores Equipment	7,902	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	447,364	0.00%	0
39	344.5 Laboratory Equipment	134,742	0.00%	0
40	345.5 Power Operated Equipment	805,187	0.00%	0
41	346.5 Communication Equipment	223,973	0.00%	0
42	347.5 Miscellaneous Equipment	55,406	0.00%	0
43	348.5 Other Tangible Plant	258,932	0.00%	0
44	**INTANGIBLE PLANT**	131,901	0.00%	0
45	**SUPPLY & PUMPING**	8,026,334	5.17%	414,984
46	**WATER TREATMENT PLANT**	8,288,851	2.55%	211,303
47	**TRANSMISSION & DISTRIBUTION**	21,825,965	15.08%	3,290,950
48	**GENERAL PLANT**	7,030,115	0.00%	0
49	**TOTAL**	45,303,185	8.65%	3,917,237

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	181,361
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	2,100
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	2,100
7	**12/31/85 Balance**	183,461
8	**Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)**	9,150
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	4,976
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	4,976
14	**12/31/86 Balance**	197,587
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	5,725
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	5,725
21	**12/31/87 Balance**	203,312
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	11,800
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	11,800
28	**12/31/88 Balance**	215,112
29	**Balance per order 12/27/88 (Palm Valley and Remington Forest)**	69,325
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	9,096
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	9,096
35	**12/31/89 Balance**	293,533
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	9,114
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	9,114
42	**12/31/90 Balance**	302,647

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	302,647
2	**Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)**	3,443,114
3	Utility Adjustments to ordered balance (1)	104,577
4	1991 Additions	50,636
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	50,636
8	**12/31/91 Balance**	3,900,974
9	**Balance per order 12/31/91(Uniform Plants) and 04/30/92 (Marco Island)**	29,483,875
10	Utility Adjustments to ordered balance (1)	(112,539)
11	1992 Additions	1,394,664
12	1992 Retirements	8,403
13	1992 Adjustments	0
14	1992 Net Additions	1,386,261
15	**12/31/92 Balance**	34,658,571
16	**Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)**	59,207
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	1,935,183
19	1993 Retirements	8,826
20	1993 Adjustments	0
21	1993 Net Additions	1,926,357
22	**12/31/93 Balance**	36,644,135
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	1,884,728
26	1994 Retirements	450
27	1994 Adjustments	0
28	1994 Net Additions	1,884,278
29	**12/31/94 Balance**	38,528,413
30	**Balance per books 12/31/94 (Buenaventura Lakes)**	3,437,295
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	2,003,381
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	2,003,381
36	**12/31/95 Balance**	43,969,089
37	**Balance per order 12/31/95**	0
38	*Utility Adjustments to ordered balance (1)*	0
39	1996 Additions	1,680,917
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds, 1995 Retirements Due to Plant Interconnects	(43,966)
42	*1996 Net Additions*	1,636,951
43	**12/31/96 Balance**	45,606,040

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	9,410,043	432,311	9,842,354	21,938	9,864,291	9,626,523	21,934	9,648,457	0.71%	68,173
2	Line/Main Extensions	10,588,092	518,970	11,107,062	(65,904)	11,041,158	10,847,578	(65,904)	10,781,674	2.47%	266,745
3	Meter Installation Fees	6,618,679	274,048	6,892,727	0	6,892,727	6,755,694	0	6,755,694	0.00%	0
4	Contributed Lines	9,048,643	0	9,048,643	0	9,048,643	9,048,644	0	9,048,644	15.27%	1,381,550
5	Cont. Prpty Other than Lines	3,512,866	0	3,512,866	0	3,512,866	3,512,866	0	3,512,866	6.55%	230,104
6	Service Installation Fees	4,790,769	455,588	5,246,357	0	5,246,357	5,018,598	0	5,018,598	0.00%	0
7	**TOTAL WATER CIAC**	43,969,092	1,680,917	45,650,009	(43,966)	45,606,043	44,809,903	(43,970)	44,765,933	4.35%	1,946,572
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	9,410,043	9,445,796	9,481,550	9,517,303	9,553,407	9,589,510	9,626,364	9,663,217	9,699,921	9,736,024	9,771,778	9,807,531	9,842,354	432,311	9,626,523
2	Line/Main Extensions	10,588,092	10,631,315	10,674,537	10,717,760	10,760,982	10,804,205	10,847,577	10,890,950	10,934,172	10,977,395	11,020,617	11,063,840	11,107,062	518,970	10,847,578
3	Meter Installation Fees	6,618,679	6,640,444	6,662,508	6,684,798	6,707,338	6,730,328	6,755,898	6,780,418	6,804,067	6,826,757	6,849,047	6,871,037	6,892,727	274,048	6,755,694
4	Contributed Lines	9,048,643	9,048,643	9,048,643	9,048,643	9,048,643	9,048,643	9,048,643	9,048,643	9,048,643	9,048,643	9,048,643	9,048,643	9,048,643	0	9,048,644
5	Cont. Prpty Other than Lines	3,512,866	3,512,866	3,512,866	3,512,866	3,512,866	3,512,866	3,512,866	3,512,866	3,512,866	3,512,866	3,512,866	3,512,866	3,512,866	0	3,512,866
6	Service Installation Fees	4,790,769	4,826,972	4,863,626	4,900,579	4,937,982	4,975,985	5,019,088	5,060,091	5,099,295	5,136,848	5,173,801	5,210,304	5,246,357	455,588	5,018,598
7	TOTAL WATER CIAC	43,969,092	44,106,036	44,243,730	44,381,949	44,521,218	44,661,537	44,810,436	44,956,185	45,096,964	45,236,533	45,376,752	45,514,221	45,650,009	1,680,917	44,809,903

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	35,754	35,754	35,754	36,104	36,104	36,854	36,854	36,704	36,104	35,754	35,754	34,823	432,311	216,480
2	Line/Main Extensions	43,223	43,223	43,223	43,223	43,223	43,373	43,373	43,223	43,223	43,223	43,223	43,223	518,970	259,486
3	Meter Installation Fees	21,765	22,065	22,290	22,540	22,990	25,570	24,520	23,650	22,690	22,290	21,990	21,690	274,048	137,016
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	36,203	36,653	36,953	37,403	38,003	43,103	41,003	39,203	37,553	36,953	36,503	36,053	455,586	227,829
7	**TOTAL NET ADDITIONS**	136,944	137,694	138,219	139,269	140,319	148,899	145,749	142,779	139,569	138,219	137,469	135,788	1,680,917	840,811

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	35,754	35,754	35,754	36,104	36,104	36,854	36,854	36,704	36,104	35,754	35,754	34,823	432,311	216,480
2	Line/Main Extensions	43,223	43,223	43,223	43,223	43,223	43,373	43,373	43,223	43,223	43,223	43,223	43,223	518,970	259,486
3	Meter Installation Fees	21,765	22,065	22,290	22,540	22,990	25,570	24,520	23,650	22,690	22,290	21,990	21,690	274,048	137,016
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	36,203	36,653	36,953	37,403	38,003	43,103	41,003	39,203	37,553	36,953	36,503	36,053	455,586	227,829
7	**TOTAL GROSS ADDITIONS**	136,944	137,694	138,219	139,269	140,319	148,899	145,749	142,779	139,569	138,219	137,469	135,788	1,680,917	840,811

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 8
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	21,938	0	0	0	0	0	0	0	0	0	0	0	21,938	21,938
2	Line/Main Extensions	(65,904)	0	0	0	0	0	0	0	0	0	0	0	(65,904)	(65,904)
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	*Service Installation Fees*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	(43,966)	0	0	0	0	0	0	0	0	0	0	0	(43,966)	(43,966)
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-13 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water Accum Amort. of CIAC Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	37,897
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	1,741
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	1,741
7	**12/31/85 Balance**	39,638
8	**Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)**	915
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	5,348
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	5,348
14	**12/31/86 Balance**	45,901
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	5,587
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	5,587
21	**12/31/87 Balance**	51,488
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	5,837
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	5,837
28	**12/31/88 Balance**	57,326
29	**Balance per order 12/27/88 (Palm Valley and Remington Forest)**	5,835
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	7,855
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	7,855
35	**12/31/89 Balance**	71,015
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	8,103
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	8,103
42	**12/31/90 Balance**	79,119

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	79,119
2	**Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)**	886,048
3	Utility Adjustments to ordered balance (1)	13,725
4	1991 Additions	28,797
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	28,797
8	**12/31/91 Balance**	987,688
9	**Balance per order 12/31/91 (Uniform Plants) and 04/30/92 (Marco Island)**	4,671,810
10	Utility Adjustments to ordered balance (1)	(8,217)
11	1992 Additions	833,126
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	833,126
15	**12/31/92 Balance**	6,484,407
16	**Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)**	22,407
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	1,024,995
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,024,995
22	**12/31/93 Balance**	7,531,809
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	1,204,715
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,204,715
29	**12/31/94 Balance**	8,736,524
30	**Balance per books 12/31/94 (Buenaventura Lakes)**	864,275
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	1,369,690
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,369,690
36	**12/31/95 Balance**	10,970,489
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	1,431,618
40	1996 Retirements	0
41	1996 Adjustments	(42,920)
42	1996 Net Additions	1,388,698
43	**12/31/96 Balance**	12,359,187

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	3,059,678	391,322	3,451,000	0	3,451,000	3,255,339	0	3,255,339	0.63%	20,667
2	Line/Main Extensions	2,182,347	251,931	2,434,278	(42,920)	2,391,358	2,308,315	(42,920)	2,265,395	1.80%	40,764
3	Meter Installation Fees	1,622,115	337,791	1,959,906	0	1,959,906	1,791,013	0	1,791,013	0.00%	0
4	Contributed Lines	1,912,898	211,669	2,124,567	0	2,124,567	2,018,735	0	2,018,735	11.64%	234,972
5	Cont. Prpty Other than Lines	1,137,632	113,435	1,251,067	0	1,251,067	1,194,355	0	1,194,355	7.25%	86,643
6	Service Installation Fees	1,055,823	125,470	1,181,293	0	1,181,293	1,118,556	0	1,118,556	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	10,970,493	1,431,618	12,402,111	(42,920)	12,359,191	11,686,313	(42,920)	11,643,393	3.29%	383,046

Column:
(10) from Schedule A-9 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	3,059,678	3,092,290	3,124,902	3,157,514	3,190,126	3,222,738	3,255,328	3,287,940	3,320,552	3,353,164	3,385,776	3,418,388	3,451,000	391,322	3,255,339
2	Line/Main Extensions	2,182,347	2,203,341	2,224,335	2,245,329	2,266,323	2,287,317	2,308,314	2,329,308	2,350,302	2,371,296	2,392,290	2,413,284	2,434,278	251,931	2,308,315
3	Meter Installation Fees	1,622,115	1,650,269	1,678,423	1,706,577	1,734,731	1,762,885	1,790,982	1,819,136	1,847,290	1,875,444	1,903,598	1,931,752	1,959,906	337,791	1,791,013
4	Contributed Lines	1,912,898	1,930,536	1,948,174	1,965,812	1,983,450	2,001,088	2,018,739	2,036,377	2,054,015	2,071,653	2,089,291	2,106,929	2,124,567	211,669	2,018,735
5	Cont. Prpty Other than Lines	1,137,632	1,147,082	1,156,532	1,165,982	1,175,432	1,184,882	1,194,367	1,203,817	1,213,267	1,222,717	1,232,167	1,241,617	1,251,067	113,435	1,194,355
6	Service Installation Fees	1,055,823	1,066,284	1,076,745	1,087,206	1,097,667	1,108,128	1,118,527	1,128,988	1,139,449	1,149,910	1,160,371	1,170,832	1,181,293	125,470	1,118,556
7	TOTAL ACC. AMORT. CIAC	10,970,493	11,089,802	11,209,111	11,328,420	11,447,729	11,567,038	11,686,257	11,805,566	11,924,875	12,044,184	12,163,493	12,282,802	12,402,111	1,431,618	11,686,313

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	32,612	32,612	32,612	32,612	32,612	32,590	32,612	32,612	32,612	32,612	32,612	32,612	391,322	195,661
2	Line/Main Extensions	20,994	20,994	20,994	20,994	20,994	20,997	20,994	20,994	20,994	20,994	20,994	20,994	251,931	125,968
3	Meter Installation Fees	28,154	28,154	28,154	28,154	28,154	28,097	28,154	28,154	28,154	28,154	28,154	28,154	337,791	168,896
4	Contributed Lines	17,638	17,638	17,638	17,638	17,638	17,651	17,638	17,638	17,638	17,638	17,638	17,638	211,669	105,837
5	Cont. Prpty Other than Lines	9,450	9,450	9,450	9,450	9,450	9,485	9,450	9,450	9,450	9,450	9,450	9,450	113,435	56,723
6	Service Installation Fees	10,461	10,461	10,461	10,461	10,461	10,399	10,461	10,461	10,461	10,461	10,461	10,461	125,470	62,733
7	**TOTAL NET ADDITIONS**	119,309	119,309	119,309	119,309	119,309	119,219	119,309	119,309	119,309	119,309	119,309	119,309	1,431,618	715,820

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	32,612	32,612	32,612	32,612	32,612	32,590	32,612	32,612	32,612	32,612	32,612	32,612	391,322	195,661
2	Line/Main Extensions	20,994	20,994	20,994	20,994	20,994	20,997	20,994	20,994	20,994	20,994	20,994	20,994	251,931	125,968
3	Meter Installation Fees	28,154	28,154	28,154	28,154	28,154	28,097	28,154	28,154	28,154	28,154	28,154	28,154	337,791	168,898
4	Contributed Lines	17,638	17,638	17,638	17,638	17,638	17,651	17,638	17,638	17,638	17,638	17,638	17,638	211,669	105,837
5	Cont. Prpty Other than Lines	9,450	9,450	9,450	9,450	9,450	9,485	9,450	9,450	9,450	9,450	9,450	9,450	113,435	56,723
6	Service Installation Fees	10,461	10,461	10,461	10,461	10,461	10,399	10,461	10,461	10,461	10,461	10,461	10,461	125,470	62,733
7	**TOTAL GROSS ADDITIONS**	119,309	119,309	119,309	119,309	119,309	119,219	119,309	119,309	119,309	119,309	119,309	119,309	1,431,618	715,820

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	(42,920)	0	0	0	0	0	0	0	0	0	0	0	(42,920)	(42,920)
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	(42,920)	0	0	0	0	0	0	0	0	0	0	0	(42,920)	(42,920)

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12			**PRESENT ANNUAL AFUDC RATE =**		see below	(b)
13						
14			**PROPOSED ANNUAL AFUDC RATE =**		9.85%	(c)
15						
16			**PROPOSED MONTHLY AFUDC RATE =**		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	**TOTAL**	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595% (d)				
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

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Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	PROPOSED ANNUAL	PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Deetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M.	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	PROPOSED ANNUAL	PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	PROPOSED ANNUAL	PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	464,101
2	Utility Adjustments to Beginning Balance	660,695
3	**Restated Balance 12/31/91**	1,124,796
4	1992 Additions	330,408
5	1992 Adjustments	(6,500)
6	**12/31/92 Balance**	1,448,704
7	1993 Additions	1,316,618
8	1993 Adjustments	0
9	**12/31/93 Balance**	2,765,322
10	1994 Additions	643,349
11	1994 Adjustments	(26,000)
12	**12/31/94 Balance**	3,382,671
13	1995 Additions	2,221,020
14	1995 Adjustments	0
15	**12/31/95 Balance**	5,603,691
16	1996 Additions	884,000
17	1996 Adjustments	0
18	**12/31/96 Balance**	6,487,691

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	5,603,691
20	Jan	5,677,358
21	Feb	5,751,024
22	Mar	5,824,691
23	Apr	5,898,358
24	May	5,972,024
25	Jun	6,045,691
26	Jul	6,119,358
27	Aug	6,193,024
28	Sep	6,266,691
29	Oct	6,340,358
30	Nov	6,414,024
31	Ending Balance 12/31/96	6,487,691
32	Average Balance	6,045,691
33	Non-used and Useful Percentage	45.74%
34	Non-used and Useful Amount	2,765,436

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,388
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,548	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(393,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,968	229,966	178,966	197,966	211,968	223,966	241,986	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,087	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	8,835,323	7,633,158	8,522,484	9,425,198	10,175,894	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,570,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,996
6															
7	**GROSS UTILITY PLANT**	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	**INVESTMENT IN UTILITY PLANT**	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,056	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	**TOTAL CASH**	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,406
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,968	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,060,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note. May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,456	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	**TOTAL STOCKHOLDERS EQUITY**	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	**TOTAL LONG TERM DEBT**	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	**TOTAL CAPITALIZATION**	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	**TOTAL CURRENT LIABILITIES**	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

Note: May not cr[illegible]t due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	(64,578)		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	24,668	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	(64,578)		12/31/91 Adjusted Balance	24,668	
4				1992 Amortization Expense	635	
5	12/31/92 BALANCE	(64,578)		12/31/92 BALANCE	25,303	
6				1993 Amortization Expense	635	
7	12/31/93 BALANCE	(64,578)		12/31/93 BALANCE	25,938	
8				1994 Amortization Expense	635	
9	12/31/94 BALANCE	(64,578)		12/31/94 BALANCE	26,573	
10				1995 Amortization Expense	635	
11	12/31/95 BALANCE	(64,578)		12/31/95 BALANCE	27,208	
12				1996 Amortization Expense	635	
13	**12/31/96 BALANCE**	(64,578)	(64,578)	**12/31/96 BALANCE**	27,843	27,526

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	(64,578)	Above	
15	Composite Non-Used & Useful Plant in Service - % (1)	(1.74%)	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	1,121		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	27,526	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - % (1)	(3.32%)	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	(915)		
20	**NET NON-USED AND USEFUL AMOUNT**	206		A-7 (W)

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite percent.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			1,465,808	
4	Jan	0	24,430	1,441,378	
5	Feb	0	24,430	1,416,948	
6	Mar	0	24,430	1,392,518	
7	Apr	0	24,430	1,368,087	
8	May	0	24,430	1,343,657	
9	Jun	0	24,430	1,319,227	
10	Jul	0	24,430	1,294,797	
11	Aug	0	24,430	1,270,367	
12	Sep	0	24,430	1,245,937	
13	Oct	0	24,430	1,221,507	
14	Nov	0	24,430	1,197,077	
15	12/31/96 Balance	0	24,430	1,172,646	
16					
17	**Total Amortization Expense 12/31/96**		**293,162**		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			**1,319,227**	A-1 (W)

MARCO ISLAND RAW WATER SUPPLY

Accumulated costs of efforts to secure a raw water supply source for Marco Island Customer. Without this effort, inadequate water would be available to meet peak season demands.

Total Amount: $1,465,808
Amortization Period: 60 Months
Monthly Amortization Amount: $24,430
Amortization Start Date: 1/1/96

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	25,661,291	0	25,661,291	11,791,242	37,452,533	45.95%	B-4(W),B-3(W)
3	Other Revenue	497,630	0	497,630	0	497,630		B-4(W)
4	**TOTAL OPERATING REVENUES**	26,158,921	0	26,158,921	11,791,242	37,950,163		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	15,733,547	479,838	16,213,385	0	16,213,385		B-5(W)
7	Depreciation net of CIAC Amort	4,912,693	0	4,912,693	0	4,912,693		B-13(W)
8	Amortization	(689)	293,162	292,473	0	292,473		B-18(W),A-21(W)
9	Taxes Other Than Income	3,611,445	50,929	3,662,374	530,603 (A)	4,192,977		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,482,830)	(347,276)	(1,830,106)	4,343,791 (B)	2,513,685		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	22,774,167	476,652	23,250,820	4,874,394	28,125,214		
12	**NET OPERATING INCOME**	3,384,754	(476,652)	2,908,101	6,916,848	9,824,949		
13	**RATE BASE**	93,809,178	1,443,034	95,252,212		95,252,212		A-1(W)
14	**RATE OF RETURN**	3.61%		3.05%		10.32%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	25,661,291	0	25,661,291	11,795,037		37,456,328	45.96%	B-4(W),B-3(W)
3	Other Revenue	497,630	0	497,630	0		497,630		B-4(W)
4	**TOTAL OPERATING REVENUES**	26,158,921	0	26,158,921	11,795,037		37,953,958		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	15,733,547	479,838	16,213,385	0		16,213,385		B-5(W)
7	Depreciation net of CIAC Amort	4,912,693	0	4,912,693	0		4,912,693		B-13(W)
8	Amortization	(689)	293,162	292,473	0		292,473		B-18(W), A-21(W)
9	Taxes Other Than Income	3,611,445	50,929	3,662,374	530,778	(A)	4,193,152		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,482,830)	(347,276)	(1,830,106)	4,345,186	(B)	2,515,080		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	22,774,167	476,652	23,250,820	4,875,964		28,126,784		
12	**NET OPERATING INCOME**	3,384,754	(476,652)	2,908,101	6,919,073		9,827,174		
13	**RATE BASE**	93,809,178	1,443,034	95,252,212			95,252,212		A-1(W)
14	**RATE OF RETURN**	3.61%		3.05%			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	12.25%	D-1(W)	
3	Rate of Return (%)	10.32%	10.32%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	95,252,212	95,252,212	A-1(W)	
6	Required / Requested Income (L3 x L5)	9,827,171	9,824,947		
7	Adjusted Income Under Present Rates	2,908,101	2,908,101	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	6,919,070	6,916,846		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	11,264,257	11,260,636		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	11,795,034	11,791,242		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	11,264,257	11,260,636		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	4,345,187	4,343,790		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	530,777	530,606		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	6,919,070	6,916,846	6,916,846	B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. Marco Shores Raw Water Purchase	65,225	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	235,252	
11			
12	3. Conservation Program Expenses	164,272	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	31,183	
15			
16	5. Conservation Elasticity Adjustment	(287,585)	
17			
18	6. Hewitt Study Expenses	271,491	
19			
20	7.	0	
21			
22		479,838	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1. Amortization of Marco Island Raw Water Purchase Agreement	293,162	
31			
32	2.	0	
33			
34		293,162	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	30,893	
37			
38	2. Property Tax Adjustment for New Acquisitions	85,470	
39			
40	3. Non Used and Useful Property Tax Add-back	270,764	
41			
42	4. Non Used and Useful Property Taxes	(336,198)	
43			
44		50,929	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(347,276)	
47			
48	2.	0	
49			
50		(347,276)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	476,652	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	19,772,244	0	19,772,244
4	461.2 Metered - Commercial	2,558,166	0	2,558,166
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	22,416	0	22,416
7	461.5 Metered - Multi-Family	1,307,713	0	1,307,713
8	Subtotal Water Sales	23,660,539	0	23,660,539
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	245,072	0	245,072
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	1,729,863	0	1,729,863
14	466 Sales for Resale	25,817	0	25,817
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	2,000,752	0	2,000,752
18	**TOTAL WATER SALES**	25,661,291	0	25,661,291
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	497,630	0	497,630
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	497,630	0	497,630
26	**TOTAL PRESENT WATER OPERATING REVENUES**	26,158,921	0	26,158,921

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 0f 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	5,697,615	386,160	6,083,776	2,598,283	123,806	2,722,091	855,006	88,475	943,481	2,244,326	173,877	2,418,204
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	1,423,835	28,656	1,452,491	649,312	0	649,312	213,666	11,929	225,595	560,857	16,727	577,584
4	610 Purchased Water	1,601,340	(67,367)	1,533,973	1,601,340	(67,367)	1,533,973	0	0	0	0	0	0
5	615 Purchased Power	2,034,234	(106,854)	1,927,380	1,993,688	(111,961)	1,881,727	2,803	0	2,803	37,743	5,107	42,850
6	616 Fuel for Power Production	25,661	0	25,661	25,661	0	25,661	0	0	0	0	0	0
7	618 Chemicals	759,561	(43,032)	716,529	759,561	(43,032)	716,529	0	0	0	0	0	0
8	620 Materials & Supplies	1,061,800	26,796	1,088,596	913,491	0	913,491	45,470	4,726	50,196	102,839	22,070	124,909
9	631 Contractual Services - Eng.	20,193	0	20,193	2,977	0	2,977	0	0	0	17,216	0	17,216
10	632 Contractual Services - Acct.	91,404	0	91,404	0	0	0	0	0	0	91,404	0	91,404
11	633 Contractual Services - Legal	55,077	0	55,077	0	0	0	0	0	0	55,077	0	55,077
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	580,059	92,554	672,613	438,014	26,312	464,326	0	0	0	142,045	66,242	208,287
14	641 Rental of Real Building/Real Property	87,402	12,801	100,203	5,679	0	5,679	0	0	0	81,723	12,801	94,524
15	642 Rental of Equipment	14,277	2,226	16,503	10,537	0	10,537	0	0	0	3,740	2,226	5,966
16	650 Transportation Expense	312,200	5,993	318,193	240,066	0	240,066	32,167	4,024	36,191	39,967	1,969	41,936
17	656 Insurance - Vehicle	62,657	0	62,657	0	0	0	0	0	0	62,657	0	62,657
18	657 Insurance - General Liability	128,798	26,730	155,528	0	0	0	0	0	0	128,798	26,730	155,528
19	658 Insurance - Workman's Comp (2)	97,426	1,292	98,718	44,427	0	44,427	14,621	816	15,437	38,378	476	38,854
20	659 Insurance - Other	12,787	0	12,787	0	0	0	0	0	0	12,787	0	12,787
21	660 Advertising Expense	13,951	12,578	26,528	0	0	0	0	0	0	13,951	12,578	26,528
22	666 Reg. Comm. Exp. - Rate Case Amort.	378,323	0	378,323	0	0	0	0	0	0	378,323	0	378,323
23	667 Reg. Comm. Exp. - Other	30,378	0	30,378	0	0	0	0	0	0	30,378	0	30,378
24	670 Bad Debt Expense	111,902	12,098	124,000	0	0	0	111,902	12,098	124,000	0	0	0
25	675 Miscellaneous Expenses	1,132,665	89,208	1,221,873	217,897	0	217,897	280,673	16,207	296,881	634,095	73,000	707,095
26	**TOTAL WATER O & M EXPENSES**	15,733,547	479,838	16,213,385	9,500,933	(72,240)	9,428,693	1,556,308	138,275	1,694,583	4,676,306	413,803	5,090,109

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	472,544	436,349	499,271	481,285	486,269	478,778	478,125	477,830	466,831	481,001	464,524	474,807	5,697,616	386,160	6,083,776
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	118,089	109,044	124,768	120,273	121,519	119,647	119,483	119,410	116,661	120,202	116,085	118,654	1,423,834	28,656	1,452,490
4	610.1-.8 Purchased Water	132,053	130,657	134,992	137,657	137,657	133,987	134,387	132,657	132,992	131,657	131,157	131,487	1,601,340	(67,367)	1,533,973
5	615.1-.8 Purchased Power	170,429	170,924	183,251	188,209	174,512	179,934	160,771	159,203	154,769	154,066	160,014	178,153	2,034,234	(106,854)	1,927,380
6	616.1-.8 Fuel for Power Production	2,306	1,842	3,705	3,159	660	1,098	1,997	1,503	3,803	3,108	1,544	1,140	25,664	0	25,664
7	618.1-.8 Chemicals	62,549	69,540	70,190	69,229	65,655	63,062	57,746	57,922	56,905	57,613	61,475	67,655	759,562	(43,032)	716,529
8	620.1-.8 Materials & Supplies	82,217	110,062	101,511	76,087	90,884	77,282	78,933	124,168	84,361	80,544	84,628	71,120	1,061,799	26,796	1,088,595
9	631.1-.8 Contractual Services - Eng.	1,667	1,606	1,722	1,719	1,697	1,679	1,692	1,694	1,676	1,708	1,655	1,677	20,193	0	20,193
10	632.1-.8 Contractual Services - Acct.	7,512	7,209	7,830	7,812	7,696	7,601	7,671	7,680	7,582	7,750	7,473	7,586	91,404	0	91,404
11	633.1-.8 Contractual Services - Legal	4,526	4,344	4,718	4,707	4,637	4,580	4,622	4,628	4,569	4,670	4,503	4,572	55,077	0	55,077
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	40,134	45,009	49,655	53,249	43,182	51,196	52,137	50,789	52,365	51,153	45,442	45,748	580,060	92,554	672,613
14	641.1-.8 Rental of Real Building/Real Property	6,716	8,684	7,001	6,985	8,028	6,796	6,858	8,014	6,779	6,930	7,826	6,784	87,402	12,801	100,203
15	642.1-.8 Rental of Equipment	1,241	1,230	1,307	1,554	1,005	1,199	1,431	1,249	1,060	1,108	925	967	14,276	2,226	16,502
16	650.1-.8 Transportation Expense	26,083	25,584	26,124	26,095	26,053	25,975	26,080	26,146	25,943	26,210	25,900	26,006	312,200	5,993	318,192
17	656.1-.8 Insurance - Vehicle	5,149	4,942	5,367	5,355	5,275	5,210	5,258	5,265	5,198	5,313	5,123	5,201	62,657	0	62,657
18	657.1-.8 Insurance - General Liability	10,585	10,159	11,033	11,008	10,844	10,710	10,809	10,822	10,684	10,921	10,530	10,692	128,798	26,730	155,528
19	658.1-.8 Insurance - Workman's Comp (2)	8,080	7,462	8,538	8,230	8,315	8,187	8,176	8,171	7,983	8,225	7,943	8,119	97,429	1,292	98,722
20	659.1-.8 Insurance - Other	1,051	1,009	1,095	1,093	1,077	1,063	1,073	1,074	1,061	1,084	1,045	1,061	12,787	0	12,787
21	660.1-.8 Advertising Expense	1,147	1,100	1,195	1,192	1,175	1,160	1,171	1,172	1,157	1,183	1,141	1,158	13,951	12,578	26,528
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	31,092	29,840	32,408	32,334	31,853	31,460	31,749	31,789	31,384	32,079	30,930	31,406	378,323	0	378,323
23	667 1-.8 Reg. Comm. Exp. - Other	2,497	2,396	2,602	2,596	2,558	2,526	2,549	2,553	2,520	2,576	2,484	2,522	30,378	0	30,378
24	670.1-.8 Bad Debt Expense	9,348	8,532	9,466	9,392	9,421	9,294	9,554	9,452	9,212	9,566	9,230	9,435	111,902	12,098	124,000
25	675.1-.8 Miscellaneous Expenses	95,977	90,053	102,636	96,942	98,189	97,527	92,414	92,617	90,835	93,574	90,839	91,059	1,132,663	89,208	1,221,871
26	**TOTAL WATER O & M EXPENSES**	1,292,993	1,277,377	1,390,385	1,346,162	1,338,160	1,319,972	1,294,686	1,335,810	1,276,331	1,292,244	1,272,418	1,297,014	15,733,551	479,838	16,213,389

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	216,673	194,142	234,694	217,707	225,326	221,141	216,785	217,029	210,270	217,593	210,518	216,406	2,596,283	123,808	2,722,091
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	54,147	48,516	58,650	54,405	56,309	55,263	54,175	54,236	52,547	54,376	52,606	54,080	649,312	0	649,312
4	610.1-.6 Purchased Water	132,053	130,657	134,992	137,657	137,657	133,987	134,387	132,657	132,992	131,657	131,157	131,487	1,601,340	(67,367)	1,533,973
5	*615.1-.6 Purchased Power*	167,093	167,733	179,781	184,748	171,098	176,563	157,364	155,795	151,407	150,826	156,697	174,784	1,993,688	(111,961)	1,881,727
6	616.1-.6 Fuel for Power Production	2,306	1,642	3,705	3,159	660	1,096	1,997	1,503	3,803	3,108	1,544	1,140	25,661	0	25,661
7	618.1-.6 Chemicals	62,549	69,540	70,190	69,229	65,655	63,082	57,746	57,922	56,905	57,613	61,475	67,655	759,561	(43,032)	716,529
8	620.1-.6 Materials & Supplies	69,967	98,484	88,855	63,481	78,397	64,954	66,421	111,687	72,087	67,936	72,470	58,749	913,491	0	913,491
9	631.1-.6 Contractual Services - Eng.	252	248	248	248	248	248	248	248	248	248	248	248	2,977	0	2,977
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	*634.1-.6 Contractual Services - Mgmt Fees*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	28,461	33,805	37,487	41,108	31,223	39,384	40,216	38,854	40,582	39,109	33,829	33,957	438,014	26,312	464,326
14	641.1-.6 Rental of Real Building/Real Property	0	2,238	0	0	1,147	0	0	1,147	0	0	1,147	0	5,679	0	5,679
15	642.1-.6 Rental of Equipment	933	935	986	1,234	690	888	1,117	935	750	790	620	656	10,537	0	10,537
16	650.1-.6 Transportation Expense	20,111	19,979	19,979	19,979	19,979	19,980	19,979	20,071	19,979	20,071	19,979	19,976	240,066	0	240,066
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	3,705	3,320	4,013	3,723	3,853	3,782	3,707	3,711	3,596	3,721	3,600	3,701	44,427	0	44,427
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	20,419	18,640	24,576	19,190	21,171	21,488	15,238	15,629	15,129	15,809	15,848	14,755	217,897	0	217,897
26	**TOTAL WATER DIRECT O & M EXPENSES**	778,669	789,880	858,157	815,869	813,414	801,857	769,381	811,423	760,295	762,658	761,741	777,593	9,500,933	(72,240)	9,428,693

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: B-5(W)
Page 4 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	71,424	65,187	72,326	71,762	71,981	71,009	72,997	72,220	70,383	73,105	70,521	72,090	855,006	88,475	943,481
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	17,849	16,290	18,074	17,933	17,988	17,745	18,242	18,048	17,589	18,269	17,623	18,015	213,866	11,929	225,595
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	234	214	237	235	236	233	239	237	231	240	231	236	2,803	0	2,803
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	3,798	3,467	3,846	3,816	3,828	3,776	3,882	3,841	3,743	3,888	3,750	3,834	45,470	4,726	50,196
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	2,687	2,452	2,721	2,700	2,708	2,672	2,748	2,717	2,648	2,750	2,653	2,712	32,167	4,024	36,191
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	1,221	1,115	1,237	1,227	1,231	1,214	1,248	1,235	1,204	1,250	1,206	1,233	14,621	816	15,437
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	9,348	8,532	9,466	9,392	9,421	9,294	9,554	9,452	9,212	9,568	9,230	9,435	111,902	12,098	124,000
25	675.7 Miscellaneous Expenses	23,446	21,399	23,742	23,557	23,629	23,310	23,963	23,708	23,105	23,998	23,150	23,665	280,673	16,207	296,881
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	130,008	118,655	131,650	130,624	131,022	129,252	132,871	131,458	128,114	133,069	128,365	131,221	1,556,308	138,275	1,694,583

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No.	Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	184,447	177,021	192,252	191,816	188,962	186,629	188,343	188,580	186,178	190,303	183,485	186,311	2,244,326	173,877	2,418,204
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	46,093	44,237	48,044	47,935	47,222	46,639	47,067	47,126	46,526	47,557	45,853	46,559	560,857	16,727	577,584
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	3,102	2,977	3,233	3,226	3,178	3,139	3,167	3,171	3,131	3,200	3,086	3,133	37,743	5,107	42,850
6	*616.8*	*Fuel for Power Production*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	8,452	8,111	8,809	8,789	8,659	8,552	8,630	8,641	8,531	8,720	8,408	8,537	102,839	22,070	124,909
9	631.8	Contractual Services - Eng.	1,415	1,358	1,475	1,471	1,449	1,432	1,445	1,447	1,428	1,460	1,407	1,429	17,216	0	17,216
10	632.8	Contractual Services - Acct.	7,512	7,209	7,830	7,812	7,696	7,601	7,671	7,680	7,582	7,750	7,473	7,588	91,404	0	91,404
11	633.8	Contractual Services - Legal	4,526	4,344	4,718	4,707	4,637	4,580	4,622	4,628	4,569	4,670	4,503	4,572	55,077	0	55,077
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	11,674	11,204	12,168	12,140	11,960	11,812	11,920	11,935	11,783	12,044	11,613	11,792	142,045	66,242	208,287
14	641.8	Rental of Real Building/Real Property	6,716	6,446	7,001	6,985	6,881	6,796	6,858	6,867	6,779	6,930	6,681	6,784	81,723	12,801	94,524
15	642.8	Rental of Equipment	307	295	320	320	315	311	314	314	310	317	306	310	3,740	2,226	5,966
16	650.8	Transportation Expense	3,285	3,152	3,424	3,416	3,365	3,323	3,354	3,358	3,315	3,389	3,267	3,318	39,967	1,969	41,936
17	656.8	Insurance - Vehicle	5,149	4,942	5,367	5,355	5,275	5,210	5,258	5,265	5,198	5,313	5,123	5,201	62,657	0	62,657
18	657.8	Insurance - General Liability	10,585	10,159	11,033	11,008	10,844	10,710	10,809	10,822	10,684	10,921	10,530	10,692	128,796	26,730	155,526
19	658.8	Insurance - Workman's Comp (2)	3,154	3,027	3,288	3,280	3,231	3,191	3,221	3,225	3,184	3,254	3,138	3,186	38,378	476	38,854
20	659.8	Insurance - Other	1,051	1,009	1,095	1,093	1,077	1,063	1,073	1,074	1,061	1,084	1,045	1,061	12,787	0	12,787
21	660.8	Advertising Expense	1,147	1,100	1,195	1,192	1,175	1,160	1,171	1,172	1,157	1,183	1,141	1,158	13,951	12,578	26,528
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	31,092	29,840	32,408	32,334	31,853	31,460	31,749	31,789	31,384	32,079	30,930	31,406	378,323	0	378,323
23	667.8	Reg. Comm. Exp. - Other	2,497	2,396	2,602	2,596	2,558	2,526	2,549	2,553	2,520	2,576	2,484	2,522	30,378	0	30,378
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	*675.8*	*Miscellaneous Expenses*	52,112	50,014	54,317	54,194	53,388	52,729	53,213	53,280	52,601	53,767	51,840	52,639	634,095	73,000	707,095
26	**TOTAL WATER ALLOCATED A & G EXPENSES**		384,316	368,842	400,578	399,670	393,724	388,862	392,435	392,928	387,922	396,518	382,312	388,200	4,676,306	413,803	5,090,109

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 of 9
Preparer: Kimball

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	5,271,468	309,435	116,712	5,697,615	0	75,575	39,094	0	0	271,491	386,160	6,083,776
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	1,309,078	93,800	20,957	1,423,835	0	18,886	9,770	0	0	0	28,656	1,452,491
4	610.1-.8 Purchased Water	1,601,340	0	0	1,601,340	65,225	0	0	0	(132,592)	0	(67,367)	1,533,973
5	615.1-.8 Purchased Power	1,964,253	0	69,981	2,034,234	0	5,107	0	0	(111,961)	0	(106,854)	1,927,380
6	616.1-.8 Fuel for Power Production	24,264	473	924	25,661	0	0	0	0	0	0	0	25,661
7	618.1-.8 Chemicals	731,306	14,260	13,995	759,561	0	0	0	0	(43,032)	0	(43,032)	716,529
8	620.1-.8 Materials & Supplies	1,010,266	19,700	31,833	1,061,800	0	9,208	12,716	4,871	0	0	26,796	1,088,596
9	631.1-.8 Contractual Services - Eng.	19,628	383	183	20,193	0	0	0	0	0	0	0	20,193
10	632.1-.8 Contractual Services - Acct.	88,706	1,730	968	91,404	0	0	0	0	0	0	0	91,404
11	633.1-.8 Contractual Services - Legal	53,451	1,042	584	55,077	0	0	0	0	0	0	0	55,077
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	527,319	10,283	42,458	580,059	0	23,523	42,718	26,312	0	0	92,554	672,613
14	641.1-.8 Rental of Real Building/Real Property	84,881	1,655	867	87,402	0	12,801	0	0	0	0	12,801	100,203
15	642.1-.8 Rental of Equipment	13,781	269	228	14,277	0	1,898	327	0	0	0	2,226	16,503
16	650.1-.8 Transportation Expense	293,295	5,719	13,185	312,200	0	5,993	0	0	0	0	5,993	318,193
17	656.1-.8 Insurance - Vehicle	60,807	1,186	664	62,657	0	0	0	0	0	0	0	62,657
18	657.1-.8 Insurance - General Liability	124,995	2,437	1,365	128,798	0	26,730	0	0	0	0	26,730	155,528
19	658.1-.8 Insurance - Workman's Comp (2)	94,307	1,685	1,434	97,426	0	1,292	0	0	0	0	1,292	98,718
20	659.1-.8 Insurance - Other	12,409	242	136	12,787	0	0	0	0	0	0	0	12,787
21	660.1-.8 Advertising Expense	13,539	264	148	13,951	0	0	12,578	0	0	0	12,578	26,528
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	255,427	0	122,896	378,323	0	0	0	0	0	0	0	378,323
23	667.1-.8 Reg. Comm. Exp. - Other	30,103	0	275	30,378	0	0	0	0	0	0	0	30,378
24	670.1-.8 Bad Debt Expense	108,599	0	3,304	111,902	0	12,098	0	0	0	0	12,098	124,000
25	675.1-.8 Miscellaneous Expenses	1,101,159	21,473	10,033	1,132,665	0	42,139	47,069	0	0	0	89,208	1,221,873
26	**TOTAL WATER O & M EXPENSES**	14,794,382	486,037	453,129	15,733,547	65,225	235,252	164,272	31,183	(287,585)	271,491	479,838	16,213,385

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9), Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	2,375,011	139,413	83,859	2,598,283	0	0	0	0	0	123,808	123,808	2,722,091
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	589,801	38,554	20,957	649,312	0	0	0	0	0	0	0	649,312
4	610.1-.6 Purchased Water	1,601,340	0	0	1,601,340	65,225	0	0	0	(132,592)	0	(67,367)	1,533,973
5	615.1-.6 Purchased Power	1,924,137	0	69,551	1,993,688	0	0	0	0	(111,961)	0	(111,961)	1,881,727
6	616.1-.6 Fuel for Power Production	24,264	473	924	25,661	0	0	0	0	0	0	0	25,661
7	618.1-.6 Chemicals	731,306	14,260	13,995	759,561	0	0	0	0	(43,032)	0	(43,032)	716,529
8	620.1-.6 Materials & Supplies	865,336	16,894	30,261	913,491	0	0	0	0	0	0	0	913,491
9	631.1-.6 Contractual Services - Eng.	2,920	57	0	2,977	0	0	0	0	0	0	0	2,977
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	389,467	7,595	40,952	438,014	0	0	0	26,312	0	0	26,312	464,326
14	641.1-.6 Rental of Real Building/Real Property	5,570	109	0	5,679	0	0	0	0	0	0	0	5,679
15	642.1-.6 Rental of Equipment	10,151	198	188	10,537	0	0	0	0	0	0	0	10,537
16	650.1-.6 Transportation Expense	223,291	4,354	12,421	240,066	0	0	0	0	0	0	0	240,066
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	42,489	504	1,434	44,427	0	0	0	0	0	0	0	44,427
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	213,399	4,161	337	217,897	0	0	0	0	0	0	0	217,897
26	**TOTAL WATER DIRECT O & M EXPENSES**	8,999,462	226,572	274,879	9,500,933	65,225	0	0	26,312	(287,585)	123,808	(72,240)	9,428,693

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	799,039	46,904	9,063	855,006	0	47,734	0	0	0	40,741	88,475	943,481
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	198,425	15,241	(0)	213,666	0	11,929	0	0	0	0	11,929	225,595
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	2,774	0	30	2,803	0	0	0	0	0	0	0	2,803
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	44,127	860	482	45,470	0	4,726	0	0	0	0	4,726	50,196
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	31,218	609	341	32,167	0	4,024	0	0	0	0	4,024	36,191
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	14,295	326	(0)	14,621	0	816	0	0	0	0	816	15,437
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	108,599	0	3,304	111,902	0	12,098	0	0	0	0	12,098	124,000
25	675.7	Miscellaneous Expenses	272,387	5,312	2,975	280,673	0	16,207	0	0	0	0	16,207	296,881
26		TOTAL WATER O & M EXPENSES	1,470,863	69,251	16,195	1,556,308	0	97,534	0	0	0	40,741	138,275	1,694,583

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees. ,
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710. 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	2,097,418	123,118	23,790	2,244,326	0	27,841	39,094	0	0	106,942	173,877	2,418,204
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	520,852	40,005	0	560,857	0	6,958	9,770	0	0	0	16,727	577,584
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	37,343	0	400	37,743	0	5,107	0	0	0	0	5,107	42,850
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	99,803	1,946	1,090	102,839	0	4,483	12,716	4,871	0	0	22,070	124,909
9	631.8	Contractual Services - Eng.	16,708	326	182	17,216	0	0	0	0	0	0	0	17,216
10	632.8	Contractual Services - Acct.	88,706	1,730	969	91,404	0	0	0	0	0	0	0	91,404
11	633.8	Contractual Services - Legal	53,451	1,042	584	55,077	0	0	0	0	0	0	0	55,077
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	137,851	2,688	1,506	142,045	0	23,523	42,718	0	0	0	66,242	208,287
14	641.8	Rental of Real Building/Real Property	79,311	1,547	866	81,723	0	12,801	0	0	0	0	12,801	94,524
15	642.8	Rental of Equipment	3,630	71	40	3,740	0	1,898	327	0	0	0	2,226	5,966
16	650.8	Transportation Expense	38,787	756	424	39,967	0	1,969	0	0	0	0	1,969	41,936
17	656.8	Insurance - Vehicle	60,807	1,186	664	62,657	0	0	0	0	0	0	0	62,657
18	657.8	Insurance - General Liability	124,995	2,437	1,365	128,798	0	26,730	0	0	0	0	26,730	155,528
19	658.8	Insurance - Workman's Comp (2)	37,523	855	0	38,378	0	476	0	0	0	0	476	38,854
20	659.8	Insurance - Other	12,409	242	136	12,787	0	0	0	0	0	0	0	12,787
21	660.8	Advertising Expense	13,539	264	148	13,951	0	0	12,578	0	0	0	12,578	26,528
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	255,427	0	122,896	378,323	0	0	0	0	0	0	0	378,323
23	667.8	Reg. Comm. Exp. - Other	30,103	0	275	30,378	0	0	0	0	0	0	0	30,378
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	615,374	12,000	6,721	634,095	0	25,931	47,069	0	0	0	73,000	707,095
26		TOTAL WATER O & M EXPENSES	4,324,037	190,214	162,056	4,676,306	0	137,718	164,272	4,871	0	106,942	413,803	5,090,109

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	5,271,471	6,083,776	812,305	15.41%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	1,309,081	1,452,491	143,410	10.95%
4	610.1-.8	Purchased Water	1,625,727	1,533,973	(91,754)	(5.64%)
5	615.1-.8	Purchased Power	1,964,253	1,927,380	(36,873)	(1.88%)
6	616.1-.8	Fuel for Power Production	24,264	25,661	1,397	5.76%
7	618.1-.8	Chemicals	731,306	716,529	(14,777)	(2.02%)
8	620.1-.8	Materials & Supplies	1,010,268	1,088,596	78,328	7.75%
9	631.1-.8	Contractual Services - Eng.	19,628	20,193	565	2.88%
10	632.1-.8	Contractual Services - Acct.	88,706	91,404	2,699	3.04%
11	633.1-.8	Contractual Services - Legal	53,451	55,077	1,626	3.04%
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	527,319	672,613	145,293	27.55%
14	641.1-.8	Rental of Real Building/Real Property	84,881	100,203	15,322	18.05%
15	642.1-.8	Rental of Equipment	13,778	16,503	2,725	19.78%
16	650.1-.8	Transportation Expense	293,295	318,193	24,897	8.49%
17	656.1-.8	Insurance - Vehicle	60,807	62,657	1,850	3.04%
18	657.1-.8	Insurance - General Liability	124,995	155,528	30,533	24.43%
19	658.1-.8	Insurance - Workman's Comp	94,308	98,718	4,410	4.68%
20	659.1-.8	Insurance - Other	12,409	12,787	378	3.04%
21	660.1-.8	Advertising Expense	13,539	26,528	12,990	95.94%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	255,427	378,323	122,896	48.11%
23	667.1-.8	Reg. Comm. Exp. - Other	30,103	30,378	275	0.91%
24	670.1-.8	Bad Debt Expense	108,599	124,000	15,402	14.18%
25	675.1-.8	Miscellaneous Expenses	1,101,159	1,221,873	120,714	10.96%
26	**TOTAL WATER O & M EXPENSES**		14,818,775	16,213,385	1,394,611	9.41%
27	**TOTAL (LESS ACCTS 666 & 667)**		14,533,245	15,804,684	1,271,439	8.75%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.6	Salaries & Wages - Employees	2,375,013	2,722,091	347,078	14.61%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	*Employee Pensions & Benefits*	589,804	649,312	59,508	10.09%
4	610.1-.6	Purchased Water	1,625,727	1,533,973	(91,754)	(5.64%)
5	615.1-.6	Purchased Power	1,924,137	1,881,727	(42,410)	(2.20%)
6	616.1-.6	Fuel for Power Production	24,264	25,661	1,397	5.76%
7	618.1-.6	Chemicals	731,306	716,529	(14,777)	(2.02%)
8	620.1-.6	Materials & Supplies	866,338	913,491	47,153	5.44%
9	631.1-.6	Contractual Services - Eng.	2,920	2,977	57	1.95%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	389,468	464,326	74,858	19.22%
14	641.1-.6	Rental of Real Building/Real Property	5,570	5,679	109	1.96%
15	642.1-.6	Rental of Equipment	10,148	10,537	389	3.83%
16	650.1-.6	Transportation Expense	223,291	240,066	16,775	7.51%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	42,490	44,427	1,937	4.56%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	213,399	217,897	4,498	2.11%
26	**TOTAL WATER O & M EXPENSES**		9,023,875	9,428,693	404,818	4.49%
27	**TOTAL (LESS ACCTS 666 & 667)**		9,023,875	9,428,693	404,818	4.49%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	799,039	943,481	144,442	18.08%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	198,425	225,595	27,169	13.69%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	2,774	2,803	30	1.08%
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	44,127	50,196	6,068	13.75%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	31,218	36,191	4,973	15.93%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	14,295	15,437	1,142	7.99%
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	108,599	124,000	15,402	14.18%
25	675.7	Miscellaneous Expenses	272,387	296,881	24,494	8.99%
26		**TOTAL WATER O & M EXPENSES**	1,470,863	1,694,583	223,720	15.21%
27		**TOTAL (LESS ACCTS 666 & 667)**	1,470,863	1,694,583	223,720	15.21%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC

Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	2,097,418	2,418,204	320,785	15.29%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	520,852	577,584	56,733	10.89%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	37,343	42,850	5,507	14.75%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	99,803	124,909	25,106	25.16%
9	631.8	Contractual Services - Eng.	16,708	17,216	508	3.04%
10	632.8	Contractual Services - Acct.	88,706	91,404	2,699	3.04%
11	633.8	Contractual Services - Legal	53,451	55,077	1,626	3.04%
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	137,851	208,287	70,435	51.09%
14	641.8	Rental of Real Building/Real Property	79,311	94,524	15,213	19.18%
15	642.8	Rental of Equipment	3,630	5,966	2,336	64.36%
16	650.8	Transportation Expense	38,787	41,936	3,149	8.12%
17	656.8	Insurance - Vehicle	60,807	62,657	1,850	3.04%
18	657.8	Insurance - General Liability	124,995	155,528	30,533	24.43%
19	658.8	Insurance - Workman's Comp	37,523	38,854	1,331	3.55%
20	659.8	Insurance - Other	12,409	12,787	378	3.05%
21	660.8	Advertising Expense	13,539	26,528	12,990	95.95%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	255,427	378,323	122,896	48.11%
23	667.8	Reg. Comm. Exp. - Other	30,103	30,378	275	0.91%
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	615,374	707,095	91,722	14.91%
26		**TOTAL WATER O & M EXPENSES**	4,324,037	5,090,109	766,072	17.72%
27		**TOTAL (LESS ACCTS 666 & 667)**	4,038,507	4,681,408	642,901	15.92%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				28,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					

			(A) Total FPSC Filed	(B) Water
46	Amortization of Rate Case Expense:			
47				
48				
49	Prior Unamortized Rate Case Expense			
50	Charlotte	N/A	$2,653	1,760
51	Marco Island	Docket No. 920655-WS	$106,820	70,855
52	GIGA	Docket No. 920199-WS	$677,601	449,462
53	Lehigh	Docket No. 911188-WS	$67,100	44,508
54			854,174	566,585
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	660,098
57	Uniform Rate Investigation (See page 2 for detail)		432,089	286,610
58			1,427,241	946,708
59	Total Projected Rate Case Expense		2,281,415	1,513,293
60	Annual Amortization		$570,354	$378,323
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	83,015
64	% of Total		100.000000%	66.331341%
65				

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**									
2	301.1	Organization	110,693	40	2.50%	2,768	0	2,768	0.00%	0	2,768
3	302.1	Franchise	272,180	40	2.50%	6,801	0	6,801	0.00%	0	6,801
4	339.1	Other Plant & Misc.	91,381	25	4.00%	3,652	0	3,652	0.00%	0	3,652
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	10,451,955	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	2,455,805	33	3.03%	74,413	0	74,413	7.99%	5,947	68,466
8	305.2	Collect. & Impound.	446,644	50	2.00%	8,929	0	8,929	6.09%	544	8,385
9	306.2	Lake, River & Other	0	NA	NA	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	4,552,713	30	3.33%	151,609	0	151,609	7.83%	11,875	139,734
11	308.2	Infiltration Galleries	264,911	40	2.50%	6,623	0	6,623	4.00%	265	6,358
12	309.2	Supply Mains	7,802,442	35	2.86%	223,149	0	223,149	6.50%	14,509	208,640
13	310.2	Power Generation Equpi.	2,847,376	20	5.00%	142,367	0	142,367	0.00%	0	142,367
14	311.2	Pumping Equipment	10,181,800	20	5.00%	509,094	0	509,094	3.53%	17,985	491,109
15	339.2	Other Plant & Misc.	106,808	25	4.00%	4,272	0	4,272	0.00%	0	4,272
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	320,166	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	7,265,034	33	3.03%	220,133	0	220,133	0.00%	0	220,133
19	320.3	Water Treatment Equip.	25,041,553	22	4.55%	1,139,389	0	1,139,389	3.05%	34,761	1,104,628
20	321.3	Permeators	1,537,375	5	20.00%	307,475	0	307,475	0.00%	0	307,475
21	339.3	Other Plant & Misc.	256,824	25	4.00%	10,275	0	10,275	0.00%	0	10,275
22		**TRANSMISSION & DISTRIBUTION**									
23	303.4	Land & Land Rights	59,382	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	175,055	33	3.03%	5,304	0	5,304	0.00%	0	5,304
25	330.4	Distr. Reservoirs	8,658,792	37	2.70%	233,788	0	233,788	0.84%	1,973	231,815
26	331.4	Transmission & Distribution	63,787,487	43	2.33%	1,486,249	0	1,486,249	25.25%	375,227	1,111,022
27	333.4	Services	10,706,137	40	2.50%	267,655	0	267,655	0.00%	0	267,655
28	334.4	Meters & Meter Installation	8,228,866	20	5.00%	411,447	0	411,447	0.00%	0	411,447
29	335.4	Hydrants	2,757,658	45	2.22%	61,222	0	61,222	0.00%	0	61,222
30	339.4	Other Plant & Misc.	248,280	25	4.00%	9,928	0	9,928	0.00%	0	9,928
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	237,121	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	2,417,590	40	2.50%	60,438	0	60,438	0.00%	0	60,438
34	340.5	Office Furniture & Equipment	1,494,065	15	6.67%	99,650	0	99,650	0.00%	0	99,650
35	340.51	Computer Equipment	3,977,081	6	16.67%	662,982	0	662,982	0.00%	0	662,982
36	341.5	Transportation Equipment	2,294,419	6	16.67%	382,478	0	382,478	0.00%	0	382,478
37	342.5	Stores Equipment	21,527	18	5.56%	1,199	0	1,199	0.00%	0	1,199
38	343.5	Tools, Shop & Garage	832,746	16	6.25%	52,041	0	52,041	0.00%	0	52,041
39	344.5	Laboratory Equipment	755,157	15	6.67%	50,368	0	50,368	0.00%	0	50,368
40	345.5	Power Operated Equipment	953,736	12	8.33%	79,444	0	79,444	0.00%	0	79,444
41	346.5	Communication Equipment	432,744	10	10.00%	43,274	0	43,274	0.00%	0	43,274
42	347.5	Miscellaneous Equipment	194,557	15	6.67%	12,975	0	12,975	0.00%	0	12,975
43	348.5	Other Tangible Plant	366,231	10	10.00%	36,623	0	36,623	0.00%	0	36,623
44		**INTANGIBLE PLANT**	474,234		2.79%	13,221	0	13,221	0.00%	0	13,221
45		**SUPPLY & PUMPING**	39,110,453		2.86%	1,120,456	0	1,120,456	4.56%	51,125	1,069,331
46		**WATER TREATMENT PLANT**	34,420,952		4.87%	1,677,272	0	1,677,272	2.07%	34,761	1,642,511
47		**TRANSMISSION & DISTRIBUTION**	94,621,839		2.62%	2,475,593	0	2,475,593	15.24%	377,200	2,098,393
48		**GENERAL PLANT**	13,976,976		10.60%	1,481,472	0	1,481,472	0.00%	0	1,481,472
49		**TOTAL DEPRECIATION EXPENSE**	182,604,255		3.71%	6,768,014	0	6,768,014	6.84%	463,086	6,304,928
50		**LESS: AMORTIZATION OF CIAC**				(1,431,618)	0	(1,431,618)	2.75%	(39,383)	(1,392,235)
51		**NET DEPRECIATION EXPENSE - WATER**				5,336,396	0	5,336,396		423,703	4,912,693

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note:
1. Depreciation rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			**1996 USED & USEFUL CIAC AMORTIZATION EXPENSE**		
	WATER	1996 Avg. Adj. CIAC	CIAC Amort. Composite			Utility Adjusted	Composite Non-used and Useful	Non-used and Useful	Used and Useful
Line No.	CIAC Classifications	Balance	Rate	Per Books	Utility Adjustment	CIAC Amort.	Percentage	Amount	CIAC Amort.
1	Plant Capacity Fees	9,648,457	4.06%	391,322	0	391,322	0.48%	1,881	389,441
2	Line/Main Extension Fees	10,781,674	2.34%	251,931	0	251,931	1.89%	4,772	247,159
3	Meter Installation Fees	6,755,694	5.00%	337,791	0	337,791	0.00%	0	337,791
4	Contributed Lines	9,048,644	2.34%	211,669	0	211,669	11.90%	25,195	186,474
5	Contributed Property Other Than Lines	3,512,866	3.23%	113,435	0	113,435	6.64%	7,535	105,900
6	Service Installation Fees	5,018,598	2.50%	125,470	0	125,470	0.00%	0	125,470
7	**TOTAL WATER CIAC AMORT. EXP.**	44,765,933		1,431,618	0	1,431,618		39,383	1,392,235

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)
2. Amortization rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	2,455,805	74,413	3.03%
3	305.2 Collecting & Impounding reservoirs	446,644	8,929	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	4,552,713	151,609	3.33%
6	308.2 Infiltration Galleries & Tunnels	264,911	6,623	2.50%
7	309.2 Supply Mains	7,802,442	223,149	2.86%
8	310.2 Power Generation Equipment	2,847,376	142,367	5.00%
9	311.2 Pumping Equipment	10,181,800	509,094	5.00%
10	339.2 Other Plant & Miscellaneous	106,808	4,272	4.00%
11	304.3 Structures & Improvements	7,265,034	220,133	3.03%
12	320.3 Water Treatment Equipment	25,041,553	1,139,389	4.55%
13	321.3 Permeators	1,537,375	307,475	20.00%
14	339.3 Other Plant & Miscellaneous	256,824	10,275	4.00%
15	330.4 Distribution Reservoirs	8,658,792	233,788	2.70%
16	**COMPOSITE RATE**	71,418,077	3,031,516	4.24%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	175,055	5,304	3.03%
19	331.4 Transmission & Distribution	63,787,487	1,486,249	2.33%
20	335.4 Hydrants	2,757,658	61,222	2.22%
21	339.4 Other Plant & Miscellaneous	248,280	9,928	4.00%
22	**COMPOSITE RATE**	66,968,480	1,562,703	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	8,228,868	411,447	5.00%
25	**COMPOSITE RATE**	8,228,868	411,447	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	10,706,137	267,655	2.50%
28	**COMPOSITE RATE**	10,706,137	267,655	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	71,418,077	3,031,516	4.24%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	66,968,480	1,562,703	2.33%
32	Meter Installation Fees (Line 25)	8,228,868	411,447	5.00%
33	Service Installation Fees (Line 28)	10,706,137	267,655	2.50%
34	**COMPOSITE RATE**	157,321,562	5,273,321	3.35%

Column:
(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note:
1. Amortization rate is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,177,151	0	1,177,151	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	455,809	30,893	486,702	B-5(W)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL PAYROLL TAXES**	455,809	30,893	486,702		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,978,485	85,470	2,063,955		
8	Non-used & Useful Property Tax Add-back (1)	0	270,764	270,764		
9	Adjusted Real Estate & Personal Property Tax	1,978,485	356,234	2,334,719		
10	Non-used & Useful Percent (2)			14.40%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(336,198)	(336,198)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,978,485	20,036	1,998,521		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	3,611,445	50,929	3,662,374		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant Level. Summaries reflect a weighted composite percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) Per Books	(3) 1996 INCOME TAXES Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	26,158,921	0	26,158,921	B-4(W)
3	Less:				
4	O & M Expenses	15,733,547	479,838	16,213,385	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	4,912,693	0	4,912,693	B-13(W)
6	Amortization	(689)	293,162	292,473	B-18(W), A-21(S)
7	Taxes Other Than Income	3,611,445	50,929	3,662,374	B-15(W)
8	Pre-Tax Operating Expenses	24,256,997	823,929	25,080,925	
9	**PRE-TAX OPERATING INCOME**	1,901,924	(823,929)	1,077,996	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	1,901,924	(823,929)	1,077,996	
12	Less:				
13	*Interest Expense:*				
14	Rate Base	93,809,178	1,443,034	95,252,212	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	4,962,506	76,336	5,038,842	C-3
17	Net Taxable Income (L11 - L16)	(3,060,582)	(900,265)	(3,960,846)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,180,619)	(347,277)	(1,527,897)	
20	Less:				
21	Parent Debt Adjustment	264,652	0	264,652	C-1(W)
22	Investment Tax Credit	37,560	0	37,560	C-7(W)
23	**TOTAL INCOME TAXES**	(1,482,831)	(347,277)	(1,830,109)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	(64,578)				
2	Last Authorized Amortization Rate	0.98%				
3	Total Amortization Expense	(635)	0	(635)		A-20 (W)
4	Non-Used & Useful Amort. Exp.	(54)	0	(54)	From Below	
5	**NET AMORTIZATION EXPENSE**	(689)	0	(689)		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	(635)	0	(635)	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%) (1)	(8.47%)	0.00%	(8.47%)	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	(54)	0	(54)		To Above

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level.
Summaries reflect a weighted composite percent.

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	123,853,609	(150,322)	123,703,287	A-5 (W)
2	Utility Land & Land Rights	1,201,080	46,300	1,247,380	A-5 (W)
3	Non-Used and Useful	(8,428,622)	0	(8,428,622)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(33,761,470)	1,042,120	(32,719,350)	A-9 (W)
6	CIAC	(38,392,153)	43,982	(38,348,171)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	10,043,861	(42,920)	10,000,941	A-14 (W)
9	Acquisition Adjustments	(64,578)	0	(64,578)	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	27,526	0	27,526	A-20 (W)
11	Advances for Construction	(6,045,691)	0	(6,045,691)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(575,822)	0	(575,822)	Vol. II
13	Deferred Taxes	2,832,939	0	2,832,939	C-7 (W)
14	Working Capital Allowance	3,335,604	0	3,335,604	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	54,026,282	939,160	54,965,442	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1. Prior year retirements and/or cost of removal not reflected in MFR's	(49,613)	(49,612)	
3				
4	2. 1995 retirements due to plant interconnects	(193,788)	(193,788)	
5				
6	3. Lehigh Line extensions	220,000	93,077	
7				
8		(23,401)	(150,323)	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1. Used and Useful land adjustments	46,300	46,300	
11				
12	2.	0	0	
13				
14		46,300	46,300	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1. Prior year retirements and/or cost of removal not reflected in MFR's	74,637	74,637	
29				
30	2. 1995 retirements due to plant interconnects	158,241	158,241	
31				
32	3. *Pre-1992 depreciation retirements not reflected in MFR's*	13,871	13,871	
33				
34	4. N/A	0	0	
35				
36	5. Accum Depreciation reduction related to NU&U Mains	795,371	795,371	
37				
38		1,042,120	1,042,120	
39	**F. CIAC:**			A-12 (W)
40	1. Transfer Unclaimed Refunds to CIAC	(21,925)	(21,925)	
41				
42	2. 1995 retirements due to plant interconnects	65,904	65,904	
43				
44				
45		43,979	43,979	
46				
47	**SUBTOTAL**	889,328	889,329	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1. 1995 retirements due to plant interconnects	(42,920)	(42,920)	
3				
4	2.	0	0	
5				
6		(42,920)	(42,920)	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9			0	
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15			0	
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21			0	
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27			0	
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33			0	
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39			0	
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	846,408	846,409	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	226,168
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	226,188
8	**Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)**	172,275
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	51,720
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	51,720
14	**12/31/86 Balance**	450,183
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	22,230
18	1987 Retirements	470
19	1987 Adjustments	0
20	1987 Net Additions	21,760
21	**12/31/87 Balance**	471,943
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	41,993
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	41,993
28	**12/31/88 Balance**	513,936
29	**Balance per order 12/27/88 (Palm Valley and Remington Forest)**	242,249
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	199,981
32	1989 Retirements	1,897
33	1989 Adjustments	0
34	1989 Net Additions	198,084
35	**12/31/89 Balance**	954,269
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	179,373
39	1990 Retirements	2,469
40	1990 Adjustments	0
41	1990 Net Additions	176,904
42	**12/31/90 Balance**	1,131,173

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		1,131,173
2	**Balance per order 12/31/90 (Deep Creek) and 9/30/91 (Lehigh)**		13,823,554
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		73,289
5	1991 Retirements		19,404
6	1991 Adjustments		0
7	1991 Net Additions		53,885
8	**12/31/91 Balance**		15,008,612
9	**Balance per order 12/31/91(Uniform Plants, excluding Burnt Store)**		67,986,777
10	Utility Adjustments to ordered balance (1)		(96,649)
11	1992 Additions		988,771
12	1992 Retirements		251,439
13	1992 Adjustments		0
14	1992 Net Additions		737,332
15	**12/31/92 Balance**		83,636,072
16	**Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)**		484,532
17	Utility Adjustments to ordered balance (1)		118,448
18	1993 Additions		6,728,828
19	1993 Retirements		196,723
20	1993 Adjustments	General Plant Allocation True-up	1,706,495
21	1993 Net Additions		8,238,601
22	**12/31/93 Balance**		92,477,653
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		9,977,252
26	1994 Retirements		414,693
27	1994 Adjustments		0
28	1994 Net Additions		9,562,560
29	**12/31/94 Balance**		102,040,213
30	**Balance per books 12/31/94 (Buenaventura Lakes)**		6,254,443
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	14,126
32	1995 Additions		11,291,406
33	1995 Retirements		458,870
34	1995 Adjustments	Lehigh Line extensions	1,602,000
35	1995 Net Additions		12,434,536
36	**12/31/95 Balance**		120,743,317
37	**Balance per order 12/31/95**		0
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	599,959
39	1996 Additions		8,474,142
40	1996 Retirements		706,476
41	1996 Adjustments	Prior year retirements and used and useful land adjustments and Lehigh Line extionsions	22,900
42	1996 Net Additions		7,788,566
43	**12/31/96 Balance**		129,131,842

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions 12/31/95 - 12/31/96 Gross	(4) Retirements	(5) Net	(6) 1996 PLANT IN SERVICE Balance Per Books 12/31/96	(7) Utility Adjustments	(8) Adjusted Balance 12/31/96	(9) 1996 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	110,693	0	0	0	110,693	0	110,693	110,693	0	110,693
3	302.1 Franchises	267,543	0	0	0	267,543	0	267,543	267,543	0	267,543
4	339.1 Other Plant & Miscellaneous	91,361	0	0	0	91,361	0	91,361	91,361	0	91,361
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	602,101	0	0	0	602,101	46,300	648,401	602,101	46,300	648,401
7	304.2 Structures & Improvements	1,687,827	0	0	0	1,687,827	(14,226)	1,673,600	1,687,827	(14,227)	1,673,600
8	305.2 Collecting & Impounding reservoirs	260,392	0	0	0	260,392	(5)	260,387	260,392	(5)	260,387
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,664,636	144,583	(28,000)	116,583	3,781,219	(69,098)	3,712,121	3,723,145	(69,096)	3,654,049
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2,078,268	11,900	(4,500)	7,400	2,085,668	(49)	2,085,620	2,078,837	(49)	2,078,788
13	310.2 Power Generation Equipment	2,474,976	119,000	(20,000)	99,000	2,573,976	(2,029)	2,571,947	2,543,515	(2,029)	2,541,486
14	311.2 Pumping Equipment	6,138,956	97,138	(22,310)	74,828	6,213,784	(13,522)	6,200,261	6,190,572	(13,522)	6,177,050
15	339.2 Other Plant & Miscellaneous	106,657	0	0	0	106,657	23	106,680	106,657	23	106,680
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	320,166	0	0	0	320,166	0	320,166	320,166	0	320,166
18	304.3 Structures & Improvements	3,225,709	50,023	0	50,023	3,275,732	(1,515)	3,274,217	3,253,374	(1,515)	3,251,859
19	320.3 Water Treatment Equipment	7,047,733	641,628	(28,000)	613,628	7,661,361	(24,616)	7,636,745	7,466,434	(24,616)	7,441,818
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	57,961	368,088	0	368,088	426,049	0	426,049	242,005	0	242,005
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	59,362	0	0	0	59,362	0	59,362	59,362	0	59,362
24	304.4 Structures & Improvements	175,055	0	0	0	175,055	0	175,055	175,055	0	175,055
25	330.4 Distribution Reservoirs	6,214,236	1,755,079	(70,569)	1,684,510	7,898,746	0	7,898,746	6,618,467	0	6,618,467
26	331.4 Transmission & Distribution	56,596,402	3,013,303	(525,307)	2,487,996	59,084,398	101,637	59,186,035	57,869,176	(25,286)	57,843,890
27	333.4 Services	8,641,559	385,199	0	385,199	9,026,757	0	9,026,757	8,819,741	0	8,819,741
28	334.4 Meters & Meter Installation	6,471,769	659,563	0	659,563	7,131,332	0	7,131,332	6,801,551	0	6,801,551
29	335.4 Hydrants	2,571,125	55,335	0	55,335	2,626,460	0	2,626,460	2,582,979	0	2,582,979
30	339.4 Other Plant & Miscellaneous	248,280	0	0	0	248,280	0	248,280	248,280	0	248,280
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	219,452	0	0	0	219,452	0	219,452	219,452	0	219,452
33	304.5 Structures & Improvements	2,231,294	18,862	(9,790)	9,072	2,240,366	0	2,240,366	2,237,440	0	2,237,440
34	340.5 Office Furniture & Equipment	1,382,732	0	0	0	1,382,732	0	1,382,732	1,382,732	0	1,382,732
35	340.51 Computer Equipment	3,257,734	698,790	0	698,790	3,956,524	0	3,956,524	3,680,722	0	3,680,722
36	341.5 Transportation Equipment	2,066,613	93,891	0	93,891	2,160,504	0	2,160,504	2,123,447	0	2,123,447
37	342.5 Stores Equipment	19,923	0	0	0	19,923	0	19,923	19,923	0	19,923
38	343.5 Tools, Shop & Garage Equipment	753,566	28,293	0	28,293	781,860	0	781,860	770,693	0	770,693
39	344.5 Laboratory Equipment	685,453	22,191	0	22,191	707,644	0	707,644	698,886	0	698,886
40	345.5 Power Operated Equipment	694,247	311,277	0	311,277	1,005,523	0	1,005,523	882,667	0	882,667
41	346.5 Communication Equipment	400,497	0	0	0	400,497	0	400,497	400,497	0	400,497
42	347.5 Miscellaneous Equipment	180,059	0	0	0	180,059	0	180,059	180,059	0	180,059
43	348.5 Other Tangible Plant	338,941	0	0	0	338,941	0	338,941	338,941	0	338,941
44	**INTANGIBLE PLANT**	469,597	0	0	0	469,597	0	469,597	469,597	0	469,597
45	**SUPPLY & PUMPING**	17,013,812	372,621	(74,810)	297,811	17,311,623	(52,606)	17,259,017	17,193,045	(52,605)	17,140,440
46	**WATER TREATMENT PLANT**	10,651,568	1,059,739	(28,000)	1,031,739	11,683,307	(26,131)	11,657,176	11,281,978	(26,131)	11,255,847
47	***TRANSMISSION & DISTRIBUTION***	*80,977,788*	*5,868,478*	*(595,876)*	*5,272,602*	*86,250,390*	101,637	86,352,027	83,174,611	(25,286)	83,149,325
48	**GENERAL PLANT**	12,230,511	1,173,304	(9,790)	1,163,514	13,394,025	0	13,394,025	12,935,458	0	12,935,458
49	**TOTAL PLANT IN SERVICE**	121,343,276	8,474,142	(708,476)	7,765,666	129,108,942	22,900	129,131,842	125,054,689	(104,022)	124,950,667
50	**LAND & LAND RIGHTS**	1,201,080	0	0	0	1,201,080	46,300	1,247,380	1,201,080	46,300	1,247,380
51	**TOTAL PIS LESS LAND**	120,142,196	8,474,142	(708,476)	7,765,666	127,907,862	(23,400)	127,884,462	123,853,609	(150,322)	123,703,287

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	110,693	110,693	110,693	110,693	110,693	110,693	110,693	110,693	110,693	110,693	110,693	110,693	110,693	0	110,693
3	302.1 Franchises	267,543	267,543	267,543	267,543	267,543	267,543	267,543	267,543	267,543	267,543	267,543	267,543	267,543	0	267,543
4	339.1 Other Plant & Miscellaneous	91,361	91,361	91,361	91,361	91,361	91,361	91,361	91,361	91,361	91,361	91,361	91,361	91,361	0	91,361
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	602,101	602,101	602,101	602,101	602,101	602,101	602,101	602,101	602,101	602,101	602,101	602,101	602,101	0	602,101
7	304.2 Structures & Improvements	1,687,827	1,687,827	1,687,827	1,687,827	1,687,827	1,687,827	1,687,827	1,687,827	1,687,827	1,687,827	1,687,827	1,687,827	1,687,827	0	1,687,827
8	305.2 Collecting & Impounding reservoirs	260,392	260,392	260,392	260,392	260,392	260,392	260,392	260,392	260,392	260,392	260,392	260,392	260,392	0	260,392
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,664,636	3,659,136	3,672,226	3,672,226	3,672,226	3,672,226	3,700,696	3,781,219	3,781,219	3,781,219	3,781,219	3,781,219	3,781,219	116,583	3,723,145
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2,078,268	2,078,268	2,078,268	2,078,268	2,078,268	2,078,268	2,078,268	2,078,268	2,078,268	2,078,268	2,078,268	2,078,268	2,085,668	7,400	2,078,837
13	310.2 Power Generation Equipment	2,474,976	2,474,976	2,474,976	2,474,976	2,573,976	2,573,976	2,573,976	2,573,976	2,573,976	2,573,976	2,573,976	2,573,976	2,573,976	99,000	2,543,515
14	311.2 Pumping Equipment	6,136,956	6,174,480	6,174,480	6,174,480	6,174,480	6,170,196	6,187,661	6,213,784	6,213,784	6,213,784	6,213,784	6,213,784	6,213,784	74,828	6,190,572
15	339.2 Other Plant & Miscellaneous	106,657	106,657	106,657	106,657	106,657	106,657	106,657	106,657	106,657	106,657	106,657	106,657	106,657	0	106,657
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	320,166	320,166	320,166	320,166	320,166	320,166	320,166	320,166	320,166	320,166	320,166	320,166	320,166	0	320,166
18	304.3 Structures & Improvements	3,225,709	3,225,709	3,237,609	3,237,609	3,237,609	3,237,609	3,237,609	3,275,732	3,275,732	3,275,732	3,275,732	3,275,732	3,275,732	50,023	3,253,374
19	320.3 Water Treatment Equipment	7,047,733	7,047,733	7,103,033	7,103,033	7,471,222	7,661,361	7,661,361	7,661,361	7,661,361	7,661,361	7,661,361	7,661,361	7,661,361	613,628	7,466,434
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	57,961	88,633	119,306	149,979	180,652	211,324	242,012	272,685	303,358	334,030	364,703	395,376	426,049	368,088	242,005
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	59,362	0	59,362
24	304.4 Structures & Improvements	175,055	175,055	175,055	175,055	175,055	175,055	175,055	175,055	175,055	175,055	175,055	175,055	175,055	0	175,055
25	330.4 Distribution Reservoirs	6,214,236	6,300,588	6,300,588	6,312,488	6,375,240	6,404,740	6,466,940	6,466,940	6,466,940	6,466,940	6,466,940	6,466,940	7,898,746	1,684,510	6,618,467
26	331.4 Transmission & Distribution	56,596,402	56,603,902	56,872,427	57,548,514	57,868,463	57,884,763	58,089,586	58,127,709	58,135,209	58,486,470	58,495,970	58,503,470	59,084,398	2,487,996	57,869,176
27	333.4 Services	6,641,559	6,670,197	6,698,815	6,727,442	6,756,070	6,784,698	6,813,340	6,841,968	6,870,596	6,899,224	6,927,852	6,956,130	9,026,757	385,199	6,819,741
28	334.4 Meters & Meter Installation	6,471,769	6,526,731	6,581,692	6,636,654	6,691,615	6,746,576	6,801,561	6,856,522	6,911,484	6,966,445	7,021,409	7,076,371	7,131,332	659,563	6,801,551
29	335.4 Hydrants	2,571,125	2,571,125	2,571,125	2,571,125	2,571,125	2,571,125	2,571,125	2,571,125	2,571,125	2,583,025	2,602,660	2,626,460	2,626,460	55,335	2,582,979
30	339.4 Other Plant & Miscellaneous	248,280	248,280	248,280	248,280	248,280	248,280	248,280	248,280	248,280	248,280	248,280	248,280	248,280	0	248,280
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	219,452	219,452	219,452	219,452	219,452	219,452	219,452	219,452	219,452	219,452	219,452	219,452	219,452	0	219,452
33	304.5 Structures & Improvements	2,231,294	2,236,776	2,239,354	2,240,896	2,241,204	2,241,511	2,233,553	2,233,960	2,234,168	2,235,711	2,237,201	2,238,823	2,240,366	9,072	2,237,440
34	340.5 Office Furniture & Equipment	1,382,732	1,382,732	1,382,732	1,382,732	1,382,732	1,382,732	1,382,732	1,382,732	1,382,732	1,382,732	1,382,732	1,382,732	1,382,732	0	1,382,732
35	340.51 Computer Equipment	3,257,734	3,534,944	3,556,327	3,613,488	3,624,878	3,636,268	3,704,121	3,715,511	3,726,901	3,784,062	3,839,267	3,899,363	3,956,524	698,790	3,680,722
36	341.5 Transportation Equipment	2,066,613	2,103,860	2,106,733	2,114,413	2,115,943	2,117,474	2,126,591	2,126,121	2,129,652	2,137,332	2,144,749	2,152,824	2,160,504	93,891	2,123,447
37	342.5 Stores Equipment	19,923	19,923	19,923	19,923	19,923	19,923	19,923	19,923	19,923	19,923	19,923	19,923	19,923	0	19,923
38	343.5 Tools, Shop & Garage Equipment	753,566	764,790	765,656	767,970	768,432	768,893	771,640	772,101	772,562	774,877	777,112	779,545	781,860	28,293	770,693
39	344.5 Laboratory Equipment	685,453	694,256	694,935	696,750	697,112	697,474	699,629	699,990	700,352	702,167	703,920	705,829	707,644	22,191	698,686
40	345.5 Power Operated Equipment	694,247	817,730	827,255	852,718	857,791	862,865	893,090	898,164	903,238	928,700	953,291	980,061	1,005,523	311,277	882,667
41	346.5 Communication Equipment	400,497	400,497	400,497	400,497	400,497	400,497	400,497	400,497	400,497	400,497	400,497	400,497	400,497	0	400,497
42	347.5 Miscellaneous Equipment	180,059	180,059	180,059	180,059	180,059	180,059	180,059	180,059	180,059	180,059	180,059	180,059	180,059	0	180,059
43	348.5 Other Tangible Plant	338,941	338,941	338,941	338,941	338,941	338,941	338,941	338,941	338,941	338,941	338,941	338,941	338,941	0	338,941
44	**INTANGIBLE PLANT**	469,597	469,597	469,597	469,597	469,597	469,597	469,597	469,597	469,597	469,597	469,597	469,597	469,597	0	469,597
45	**SUPPLY & PUMPING**	17,013,812	17,043,836	17,056,926	17,056,926	17,155,926	17,151,642	17,197,777	17,304,223	17,304,223	17,304,223	17,304,223	17,304,223	17,311,623	297,811	17,193,045
46	**WATER TREATMENT PLANT**	10,651,568	10,682,241	10,780,114	10,810,787	11,209,648	11,430,460	11,461,148	11,529,943	11,560,616	11,591,289	11,621,962	11,652,635	11,683,307	1,031,739	11,281,978
47	**TRANSMISSION & DISTRIBUTION**	80,977,788	81,155,229	81,507,344	82,278,920	82,745,210	82,874,600	83,225,248	83,346,961	83,436,050	83,886,800	83,997,527	85,585,873	86,250,390	5,272,602	83,174,611
48	**GENERAL PLANT**	12,230,511	12,695,961	12,731,864	12,827,840	12,846,965	12,866,090	12,970,227	12,989,352	13,008,477	13,104,453	13,197,144	13,298,049	13,394,025	1,163,514	12,935,458
49	**TOTAL PLANT IN SERVICE**	121,343,276	122,046,864	122,545,844	123,444,070	124,427,347	124,792,389	125,323,997	125,640,076	125,780,963	126,356,363	126,590,454	128,310,376	129,108,942	7,765,666	125,054,689
50	**LAND & LAND RIGHTS**	1,201,080	1,201,080	1,201,080	1,201,080	1,201,080	1,201,080	1,201,080	1,201,080	1,201,080	1,201,080	1,201,080	1,201,080	1,201,080	0	1,201,080
51	**TOTAL PIS LESS LAND**	120,142,196	120,845,784	121,344,764	122,242,990	123,226,266	123,591,308	124,122,917	124,438,996	124,579,883	125,155,283	125,389,374	127,109,296	127,907,862	7,765,666	123,853,609

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. { } 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(5,500)	13,090	0	0	0	28,670	80,323	0	0	0	0	0	116,583	58,508
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	7,400	7,400	569
13	310.2 Power Generation Equipment	0	0	0	99,000	0	0	0	0	0	0	0	0	99,000	68,538
14	311.2 Pumping Equipment	35,524	0	0	0	(4,284)	17,485	26,123	0	0	0	0	0	74,828	51,616
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	11,900	0	0	0	0	38,123	0	0	0	0	0	50,023	27,664
19	320.3 Water Treatment Equipment	0	55,300	0	368,189	190,139	0	0	0	0	0	0	0	613,628	418,701
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	*339.3 Other Plant & Miscellaneous*	30,673	30,673	30,673	30,673	30,673	30,687	30,673	30,673	30,673	30,673	30,673	30,673	368,088	184,043
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	86,352	0	11,900	62,752	29,500	62,200	0	0	0	0	1,431,906	0	1,684,510	404,231
26	331.4 Transmission & Distribution	7,500	268,525	676,087	319,949	16,300	204,823	38,123	7,500	353,261	7,500	7,500	580,926	2,487,996	1,272,773
27	333.4 Services	28,628	28,628	28,628	28,628	28,628	28,642	28,628	28,628	28,628	28,628	70,278	28,628	385,199	178,186
28	334.4 Meters & Meter Installation	54,961	54,961	54,961	54,961	54,961	54,984	54,961	54,961	54,961	54,984	54,961	54,961	659,563	329,782
29	335.4 Hydrants	0	0	0	0	0	0	0	0	11,900	19,635	23,800	0	55,335	11,855
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	*303.5 Land & Land Rights*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	7,483	577	1,543	307	307	(7,959)	307	307	1,543	1,490	1,822	1,543	9,072	6,145
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	277,210	21,383	57,161	11,390	11,390	67,853	11,390	11,390	57,161	55,204	60,096	57,161	698,790	422,991
36	341.5 Transportation Equipment	37,247	2,873	7,680	1,530	1,530	9,117	1,530	1,530	7,680	7,417	8,075	7,680	93,891	56,833
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	11,224	866	2,314	461	461	2,747	461	461	*2,314*	*2,235*	2,430	2,314	28,293	17,123
39	344.5 Laboratory Equipment	8,803	679	1,815	362	362	2,155	362	362	1,815	1,753	1,908	1,815	22,191	13,427
40	345.5 Power Operated Equipment	123,483	9,525	25,462	5,074	5,074	30,225	5,074	5,074	25,462	24,591	26,770	25,462	311,277	188,423
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	*348.5 Other Tangible Plant*	*0*	*0*	*0*	*0*	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	30,024	13,090	0	99,000	(4,284)	46,155	106,446	0	0	0	0	7,400	297,811	179,231
46	**WATER TREATMENT PLANT**	30,673	97,873	30,673	398,862	220,812	30,687	68,796	30,673	30,673	30,673	30,673	30,673	1,031,739	630,408
47	**TRANSMISSION & DISTRIBUTION**	177,441	352,114	771,576	466,290	129,389	350,649	121,712	91,089	448,750	110,727	1,588,345	664,517	5,272,602	2,196,827
48	**GENERAL PLANT**	465,450	35,903	95,976	19,125	19,125	104,138	19,125	19,125	95,976	92,691	*100,904*	*95,976*	1,163,514	704,942
49	**TOTAL NET ADDITIONS**	703,588	496,980	898,225	983,277	365,042	531,609	316,079	140,887	575,399	234,091	1,719,922	798,566	7,765,666	3,711,408
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	703,588	496,980	898,225	983,277	365,042	531,609	316,079	140,887	575,399	234,091	1,719,922	798,566	7,765,666	3,711,408

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	13,090	0	0	0	51,170	80,323	0	0	0	0	0	144,583	75,701
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	11,900	11,900	915
13	310.2 Power Generation Equipment	0	0	0	119,000	0	0	0	0	0	0	0	0	119,000	82,385
14	311.2 Pumping Equipment	43,050	0	0	0	0	27,965	26,123	0	0	0	0	0	97,138	66,853
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	11,900	0	0	0	0	38,123	0	0	0	0	0	50,023	27,864
19	320.3 Water Treatment Equipment	0	83,300	0	368,189	190,139	0	0	0	0	0	0	0	641,628	442,393
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	30,673	30,673	30,673	30,673	30,673	30,687	30,673	30,673	30,673	30,673	30,673	30,673	368,088	184,043
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	93,921	0	11,900	62,752	59,500	95,200	0	0	0	0	1,431,806	0	1,755,079	447,448
26	331.4 Transmission & Distribution	7,500	432,933	850,928	485,007	31,300	204,823	38,123	7,500	353,261	7,500	7,500	586,928	3,013,303	1,670,346
27	333.4 Services	28,628	28,628	28,628	28,628	28,628	26,642	28,628	28,628	28,628	28,628	70,278	28,628	365,199	178,186
28	334.4 Meters & Meter Installation	54,961	54,961	54,961	54,961	54,961	54,964	54,961	54,961	54,961	54,964	54,961	54,961	659,563	329,782
29	335.4 Hydrants	0	0	0	0	0	0	0	0	11,900	19,635	23,800	0	55,335	11,855
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	7,483	577	1,543	307	307	1,832	307	307	1,543	1,490	1,622	1,543	18,862	11,422
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	277,210	21,383	57,161	11,390	11,390	67,853	11,390	11,390	57,161	55,204	60,096	57,161	698,790	422,991
36	341.5 Transportation Equipment	37,247	2,873	7,680	1,530	1,530	9,117	1,530	1,530	7,680	7,417	8,075	7,680	93,891	56,833
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	11,224	866	2,314	461	461	2,747	461	461	2,314	2,235	2,433	2,314	28,293	17,123
39	344.5 Laboratory Equipment	8,803	679	1,815	362	362	2,155	362	362	1,815	1,753	1,908	1,815	22,191	13,427
40	345.5 Power Operated Equipment	123,483	9,525	25,462	5,074	5,074	30,225	5,074	5,074	25,462	24,591	26,770	25,462	311,277	188,423
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	43,050	13,090	0	119,000	0	79,135	106,446	0	0	0	0	11,900	372,621	225,854
46	**WATER TREATMENT PLANT**	30,673	125,873	30,673	398,862	220,812	30,687	68,796	30,673	30,673	30,673	30,673	30,673	1,059,739	654,100
47	**TRANSMISSION & DISTRIBUTION**	165,010	516,522	946,417	631,348	174,389	383,549	121,712	91,089	448,750	110,727	1,588,345	670,517	5,868,478	2,637,617
48	**GENERAL PLANT**	465,450	35,903	95,976	19,125	19,125	113,928	19,125	19,125	95,976	92,691	100,904	95,976	1,173,304	710,219
49	**TOTAL GROSS ADDITIONS**	724,183	691,388	1,073,066	1,168,335	414,326	607,399	316,079	140,887	575,399	234,091	1,719,922	809,066	8,474,142	4,227,790
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	724,183	691,388	1,073,066	1,168,335	414,326	607,399	316,079	140,887	575,399	234,091	1,719,922	809,066	8,474,142	4,227,790

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	5,500	0	0	0	0	22,500	0	0	0	0	0	0	28,000	17,192
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	4,500	4,500	346
13	*310.2 Power Generation Equipment*	0	0	0	20,000	0	0	0	0	0	0	0	0	20,000	13,846
14	311.2 Pumping Equipment	7,526	0	0	0	4,284	10,500	0	0	0	0	0	0	22,310	15,237
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	28,000	0	0	0	0	0	0	0	0	0	0	28,000	23,692
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	7,569	0	0	0	30,000	33,000	0	0	0	0	0	0	70,569	43,218
26	331.4 Transmission & Distribution	0	164,408	174,841	165,058	15,000	0	0	0	0	0	0	6,000	525,307	397,571
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	9,790	0	0	0	0	0	0	9,790	5,272
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	13,026	0	0	20,000	4,284	33,000	0	0	0	0	0	4,500	74,810	46,821
46	**WATER TREATMENT PLANT**	0	28,000	0	0	0	0	0	0	0	0	0	0	28,000	23,692
47	**TRANSMISSION & DISTRIBUTION**	7,569	164,408	174,841	165,058	45,000	33,000	0	0	0	0	0	6,000	595,876	440,789
48	**GENERAL PLANT**	0	0	0	0	0	9,790	0	0	0	0	0	0	9,790	5,272
49	**TOTAL RETIREMENTS**	20,595	192,408	174,841	185,058	49,284	75,790	0	0	0	0	0	10,500	708,476	516,374
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	20,595	192,408	174,841	185,058	49,284	75,790	0	0	0	0	0	10,500	708,476	516,374

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	46,300	0	0	0	0	0	0	0	0	0	0	0	46,300	46,300
7	304.2 Structures & Improvements	(14,226)	0	0	0	0	0	0	0	0	0	0	0	(14,226)	(14,227)
8	305.2 Collecting & Impounding reservoirs	(5)	0	0	0	0	0	0	0	0	0	0	0	(5)	(5)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(69,096)	0	0	0	0	0	0	0	0	0	0	0	(69,096)	(69,096)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	(49)	0	0	0	0	0	0	0	0	0	0	0	(49)	(49)
13	310.2 Power Generation Equipment	(2,029)	0	0	0	0	0	0	0	0	0	0	0	(2,029)	(2,029)
14	311.2 Pumping Equipment	(13,522)	0	0	0	0	0	0	0	0	0	0	0	(13,522)	(13,522)
15	339.2 Other Plant & Miscellaneous	23	0	0	0	0	0	0	0	0	0	0	0	23	23
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	(1,515)	0	0	0	0	0	0	0	0	0	0	0	(1,515)	(1,515)
19	320.3 Water Treatment Equipment	(24,616)	0	0	0	0	0	0	0	0	0	0	0	(24,616)	(24,616)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	(118,363)	0	55,000	0	0	55,000	0	0	55,000	0	0	55,000	101,637	(25,286)
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	(52,606)	0	0	0	0	0	0	0	0	0	0	0	(52,606)	(52,606)
46	**WATER TREATMENT PLANT**	(26,131)	0	0	0	0	0	0	0	0	0	0	0	(26,131)	(26,131)
47	**TRANSMISSION & DISTRIBUTION**	(118,363)	0	55,000	0	0	55,000	0	0	55,000	0	0	55,000	101,637	(25,286)
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(197,100)	0	55,000	0	0	55,000	0	0	55,000	0	0	55,000	22,900	(104,022)
50	**LAND & LAND RIGHTS**	46,300	0	0	0	0	0	0	0	0	0	0	0	46,300	46,300
51	**TOTAL PIS LESS LAND**	(243,400)	0	55,000	0	0	55,000	0	0	55,000	0	0	55,000	(23,400)	(150,322)

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	110,693	0.00%	0
3	302.1 Franchises	267,543	0.00%	0
4	339.1 Other Plant & Miscellaneous	91,361	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	648,401	0.00%	0
7	*304.2 Structures & Improvements*	1,673,600	9.90%	165,722
8	305.2 Collecting & Impounding reservoirs	260,387	7.62%	19,843
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	3,654,049	9.09%	331,968
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	*309.2 Supply Mains*	2,078,788	13.44%	279,387
13	310.2 Power Generation Equipment	2,541,486	0.00%	0
14	311.2 Pumping Equipment	6,177,050	5.82%	359,693
15	339.2 Other Plant & Miscellaneous	106,680	0.00%	0
16	**WATER TREATMENT PLANT**			
17	*303.3 Land & Land Rights*	320,166	0.00%	0
18	304.3 Structures & Improvements	3,251,859	0.00%	0
19	320.3 Water Treatment Equipment	7,441,818	8.96%	666,906
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	242,005	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	59,362	0.00%	0
24	304.4 Structures & Improvements	175,055	0.00%	0
25	330.4 Distribution Reservoirs	6,618,467	0.80%	52,707
26	331.4 Transmission & Distribution	57,843,890	24.47%	14,151,608
27	*333.4 Services*	8,819,741	0.00%	0
28	334.4 Meters & Meter Installation	6,801,551	0.00%	0
29	335.4 Hydrants	2,582,979	0.00%	0
30	339.4 Other Plant & Miscellaneous	248,280	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	219,452	0.00%	0
33	304.5 Structures & Improvements	2,237,440	0.00%	0
34	340.5 Office Furniture & Equipment	1,382,732	0.00%	0
35	340.51 Computer Equipment	3,680,722	0.00%	0
36	341.5 Transportation Equipment	2,123,447	0.00%	0
37	342.5 Stores Equipment	19,923	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	770,693	0.00%	0
39	344.5 Laboratory Equipment	698,886	0.00%	0
40	345.5 Power Operated Equipment	882,667	0.00%	0
41	346.5 Communication Equipment	400,497	0.00%	0
42	347.5 Miscellaneous Equipment	180,059	0.00%	0
43	348.5 Other Tangible Plant	338,941	0.00%	0
44	**INTANGIBLE PLANT**	469,597	0.00%	0
45	**SUPPLY & PUMPING**	17,140,440	6.75%	1,156,633
46	**WATER TREATMENT PLANT**	11,255,847	5.92%	666,906
47	**TRANSMISSION & DISTRIBUTION**	83,149,325	17.08%	14,204,315
48	**GENERAL PLANT**	12,935,458	0.00%	0
49	**TOTAL PLANT IN SERVICE**	124,950,667	12.83%	16,027,854
50	**LAND & LAND RIGHTS**	1,247,380	0.00%	0
51	**TOTAL PIS LESS LAND**	123,703,287	12.96%	16,027,854

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

	(1)	(2)	(3)	(4)	
		AVERAGE 1996 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	16,027,854	0	16,027,854	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(3,286,461)	0	(3,286,461)	A-9 (W)
4	CIAC	(1,917,595)	0	(1,917,595)	A-12 (W)
5	Accumulated Amort. of CIAC	370,054	0	370,054	A-14 (W)
6	Advances for Construction	(2,765,436)	0	(2,765,436)	A-16 (W)
7	Other	206	0	206	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	8,428,622	0	8,428,622	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	49,526
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	49,526
8	**Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)**	3,915
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	12,780
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	12,780
14	**12/31/86 Balance**	66,221
15	***Balance per order 12/31/86***	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	11,915
18	1987 Retirements	470
19	*1987 Adjustments*	0
20	1987 Net Additions	11,445
21	**12/31/87 Balance**	77,665
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	12,720
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	12,720
28	**12/31/88 Balance**	90,385
29	**Balance per order 12/27/88 (Palm Valley and Remington Forest)**	17,790
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	20,995
32	1989 Retirements	1,897
33	1989 Adjustments	0
34	1989 Net Additions	19,098
35	**12/31/89 Balance**	127,273
36	***Balance per order 12/31/89***	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	25,687
39	1990 Retirements	2,469
40	1990 Adjustments	0
41	1990 Net Additions	23,218
42	**12/31/90 Balance**	*150,492*

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		150,492
2	**Balance per order 12/31/90 (Deep Creek) and 9/30/91 (Lehigh)**		3,479,430
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		195,063
5	1991 Retirements		1,709
6	1991 Adjustments		0
7	1991 Net Additions		193,354
8	**12/31/91 Balance**		3,823,276
9	**Balance per order 12/31/91(Uniform Plants, excluding Bumt Store)**		14,210,495
10	Utility Adjustments to ordered balance (1)		(242,001)
11	1992 Additions		2,249,094
12	1992 Retirements		245,574
13	1992 Adjustments		0
14	1992 Net Additions		2,003,520
15	**12/31/92 Balance**		19,795,290
16	**Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)**		114,349
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		2,515,176
19	1993 Retirements		196,723
20	1993 Adjustments	General Plant Allocation True-up	950,870
21	1993 Net Additions		3,269,323
22	**12/31/93 Balance**		23,178,962
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		3,480,760
26	1994 Retirements		409,685
27	1994 Adjustments		0
28	1994 Net Additions		3,071,075
29	**12/31/94 Balance**		26,250,037
30	**Balance per books 12/31/94 (Buenaventura Lakes)**		1,553,199
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	6,075
32	1995 Additions		4,158,948
33	1995 Retirements		458,870
34	1995 Adjustments		0
35	1995 Net Additions		3,700,078
36	**12/31/95 Balance**		31,509,390
37	**Balance per order 12/31/95**		0
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	431,920
39	1996 Additions		4,667,858
40	1996 Retirements		704,192
41	1996 Adjustments	Prior year retirements / cost of removal	(1,042,121)
42	1996 Net Additions		2,921,545
43	**12/31/96 Balance**		34,862,855

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	20,228	2,768	22,996	0	22,996	21,613	0	21,613
3	302.1 Franchises	66,839	6,685	73,524	0	73,524	70,180	0	70,180
4	339.1 Other Plant & Miscellaneous	36,553	3,652	40,205	0	40,205	38,380	0	38,380
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	588,913	50,712	639,625	(13,058)	626,567	614,268	(13,058)	601,210
8	305.2 Collecting & Impounding reservoirs	92,964	5,204	98,168	(1)	98,167	95,565	(1)	95,564
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	939,352	93,683	1,033,035	(77,008)	956,027	983,003	(77,008)	905,995
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	540,224	54,953	595,177	(8)	595,169	569,605	(8)	569,597
13	310.2 Power Generation Equipment	340,124	107,072	447,196	(3,496)	443,700	389,814	(3,496)	386,318
14	311.2 Pumping Equipment	2,323,013	290,830	2,613,843	(8,723)	2,605,120	2,464,837	(8,723)	2,456,114
15	339.2 Other Plant & Miscellaneous	62,236	4,267	66,503	4	66,507	64,369	4	64,373
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	567,100	98,534	665,634	(342)	665,292	616,365	(342)	616,023
19	320.3 Water Treatment Equipment	1,969,987	310,601	2,280,588	(11,079)	2,269,509	2,115,593	(11,079)	2,104,514
20	321.3 Permeators	168	0	168	0	168	168	0	168
21	339.3 Other Plant & Miscellaneous	50,646	9,682	60,328	0	60,328	55,486	0	55,486
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	57,171	5,304	62,475	0	62,475	59,822	0	59,822
25	330.4 Distribution Reservoirs	1,403,534	108,130	1,511,664	0	1,511,664	1,449,664	0	1,449,664
26	331.4 Transmission & Distribution	12,149,326	822,456	12,971,782	(926,203)	12,045,579	12,425,635	(926,203)	11,499,432
27	333.4 Services	2,025,166	220,495	2,245,661	(2,206)	2,243,455	2,135,411	(2,206)	2,133,205
28	334.4 Meters & Meter Installation	2,278,527	340,081	2,618,608	0	2,618,608	2,448,565	0	2,448,565
29	335.4 Hydrants	555,077	57,344	612,421	0	612,421	583,751	0	583,751
30	339.4 Other Plant & Miscellaneous	48,162	9,928	58,090	0	58,090	53,124	0	53,124
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	504,331	46,144	550,475	0	550,475	527,025	0	527,025
34	340.5 Office Furniture & Equipment	637,298	92,224	729,522	0	729,522	683,409	0	683,409
35	340.51 Computer Equipment	1,496,058	613,579	2,109,637	0	2,109,637	1,802,844	0	1,802,844
36	341.5 Transportation Equipment	1,526,560	353,977	1,880,537	0	1,880,537	1,703,549	0	1,703,549
37	342.5 Stores Equipment	6,755	1,109	7,864	0	7,864	7,313	0	7,313
38	343.5 Tools, Shop & Garage Equipment	389,947	48,163	438,110	0	438,110	414,028	0	414,028
39	344.5 Laboratory Equipment	101,395	46,615	148,010	0	148,010	124,701	0	124,701
40	345.5 Power Operated Equipment	708,426	73,523	781,949	0	781,949	745,187	0	745,187
41	346.5 Communication Equipment	187,263	40,049	227,312	0	227,312	207,283	0	207,283
42	347.5 Miscellaneous Equipment	45,275	12,008	57,283	0	57,283	51,277	0	51,277
43	348.5 Other Tangible Plant	222,691	33,894	256,585	0	256,585	239,637	0	239,637
44	**INTANGIBLE PLANT**	123,620	13,105	136,725	0	136,725	130,173	0	130,173
45	**SUPPLY & PUMPING**	4,866,826	606,721	5,483,547	(102,290)	5,381,256	5,181,462	(102,290)	5,079,172
46	**WATER TREATMENT PLANT**	2,587,901	418,817	3,006,718	(11,421)	2,995,297	2,787,612	(11,421)	2,776,191
47	**TRANSMISSION & DISTRIBUTION**	18,516,963	1,563,738	20,080,701	(928,409)	19,152,292	19,155,972	(928,409)	18,227,563
48	**GENERAL PLANT**	5,825,999	1,361,285	7,187,284	0	7,187,284	6,506,252	0	6,506,252
49	**TOTAL ACCUMULATED DEPRECIATION**	31,941,310	3,963,666	35,904,976	(1,042,121)	34,862,855	33,761,470	(1,042,120)	32,719,350

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	20,228	20,458	20,688	20,918	21,148	21,378	21,618	21,848	22,076	22,306	22,536	22,766	22,996	2,768	21,613
3	302.1 Franchises	66,839	67,399	67,959	68,519	69,079	69,639	70,164	70,724	71,284	71,844	72,404	72,964	73,524	6,685	70,180
4	339.1 Other Plant & Miscellaneous	36,553	36,856	37,159	37,462	37,765	38,068	38,387	38,690	38,993	39,296	39,599	39,902	40,205	3,652	38,380
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	588,913	593,141	597,369	601,597	605,825	610,053	614,257	618,485	622,713	626,941	631,169	635,397	639,625	50,712	614,269
8	305.2 Collecting & Impounding reservoirs	92,984	93,399	93,834	94,269	94,704	95,139	95,556	95,993	96,428	96,863	97,298	97,733	98,168	5,204	95,565
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	939,352	943,990	954,128	964,266	974,404	984,542	972,207	982,345	992,483	1,002,621	1,012,759	1,022,897	1,033,035	93,683	983,003
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	540,224	545,178	550,132	555,086	560,040	564,994	569,953	574,907	579,861	584,815	589,769	594,723	595,177	54,953	569,805
13	310.2 Power Generation Equipment	340,124	350,712	361,300	371,888	382,476	373,064	383,668	394,256	404,844	415,432	426,020	436,608	447,196	107,072	389,814
14	311.2 Pumping Equipment	2,323,013	2,341,230	2,366,973	2,392,716	2,418,459	2,444,202	2,459,365	2,485,128	2,510,871	2,536,614	2,562,357	2,588,100	2,613,843	290,830	2,464,837
15	339.2 Other Plant & Miscellaneous	62,236	62,592	62,948	63,304	63,660	64,016	64,367	64,723	65,079	65,435	65,791	66,147	66,503	4,267	64,369
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	567,100	575,315	583,530	591,745	599,960	608,175	616,344	624,559	632,774	640,989	649,204	657,419	665,634	98,534	616,365
19	320.3 Water Treatment Equipment	1,999,987	1,998,209	1,996,431	2,026,653	2,054,875	2,083,097	2,111,256	2,139,478	2,167,700	2,195,922	2,224,144	2,252,366	2,280,588	310,601	2,115,593
20	321.3 Permeators	168	168	168	168	168	168	168	168	168	168	168	168	168	0	168
21	339.3 Other Plant & Miscellaneous	50,648	51,456	52,266	53,076	53,886	54,696	55,466	56,278	57,088	57,898	58,708	59,518	60,328	9,682	55,486
22	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	57,171	57,615	58,059	58,503	58,947	59,391	59,811	60,255	60,699	61,143	61,587	62,031	62,475	5,304	59,822
25	330.4 Distribution Reservoirs	1,403,534	1,410,881	1,425,757	1,440,653	1,455,549	1,440,445	1,422,288	1,437,184	1,452,080	1,466,976	1,481,872	1,496,768	1,511,664	108,130	1,449,964
26	331.4 Transmission & Distribution	12,149,326	12,261,643	12,209,552	12,147,028	12,084,287	12,191,804	12,303,880	12,416,197	12,528,514	12,640,831	12,753,148	12,865,465	12,971,782	822,456	12,425,635
27	333.4 Services	2,025,166	2,043,545	2,061,924	2,080,303	2,098,682	2,117,061	2,135,387	2,153,766	2,172,145	2,190,524	2,208,903	2,227,282	2,245,661	220,495	2,135,411
28	334.4 Meters & Meter Installation	2,278,527	2,306,873	2,335,219	2,363,565	2,391,911	2,420,257	2,448,532	2,476,878	2,505,224	2,533,570	2,561,916	2,590,262	2,618,608	340,061	2,448,565
29	335.4 Hydrants	555,077	559,852	564,627	569,402	574,177	578,952	583,771	588,546	593,321	598,096	602,871	607,646	612,421	57,344	583,751
30	339.4 Other Plant & Miscellaneous	48,162	48,994	49,826	50,658	51,490	52,322	53,098	53,930	54,762	55,594	56,426	57,258	58,090	9,928	53,124
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	504,331	508,996	513,661	518,326	522,991	527,656	522,485	527,150	531,815	536,480	541,145	545,810	550,475	46,144	527,025
34	340.5 Office Furniture & Equipment	637,296	644,967	652,676	660,365	668,054	675,743	683,368	691,077	698,766	706,455	714,144	721,833	729,522	92,224	683,409
35	340.51 Computer Equipment	1,496,056	1,547,196	1,598,334	1,649,472	1,700,610	1,751,748	1,802,809	1,853,947	1,905,085	1,956,223	2,007,361	2,058,499	2,109,637	613,579	1,802,844
36	341.5 Transportation Equipment	1,526,560	1,556,057	1,585,554	1,615,051	1,644,548	1,674,045	1,703,555	1,733,052	1,762,549	1,792,046	1,821,543	1,851,040	1,880,537	353,977	1,703,549
37	342.5 Stores Equipment	6,755	6,839	6,923	7,007	7,091	7,175	7,360	7,444	7,528	7,612	7,696	7,780	7,864	1,109	7,313
38	343.5 Tools, Shop & Garage Equipment	389,947	393,963	397,979	401,995	406,011	410,027	414,014	418,030	422,046	426,062	430,078	434,094	438,110	48,163	414,028
39	344.5 Laboratory Equipment	101,395	105,281	109,167	113,053	116,939	120,825	124,694	128,580	132,466	136,352	140,238	144,124	148,010	46,615	124,701
40	345.5 Power Operated Equipment	708,426	714,555	720,684	726,813	732,942	739,071	745,175	751,304	757,433	763,562	769,691	775,820	781,949	73,523	745,187
41	346.5 Communication Equipment	187,263	190,611	193,959	197,307	200,655	204,003	207,224	210,572	213,920	217,268	220,616	223,964	227,312	40,049	207,283
42	347.5 Miscellaneous Equipment	45,275	46,279	47,283	48,287	49,291	50,295	51,259	52,263	53,267	54,271	55,275	56,279	57,283	12,006	51,277
43	348.5 Other Tangible Plant	222,691	225,519	228,347	231,175	234,003	236,831	239,617	242,445	245,273	248,101	250,929	253,757	256,585	33,894	239,637
44	INTANGIBLE PLANT	123,820	124,713	125,806	126,899	127,992	129,085	130,167	131,260	132,353	133,446	134,539	135,632	136,725	13,105	130,173
45	SUPPLY & PUMPING	4,886,826	4,930,242	4,986,684	5,043,126	5,079,568	5,136,010	5,159,395	5,215,837	5,272,279	5,328,721	5,385,163	5,441,605	5,498,047	606,721	5,181,462
46	WATER TREATMENT PLANT	2,587,901	2,625,148	2,634,395	2,671,642	2,708,889	2,746,136	2,783,236	2,820,483	2,857,730	2,894,977	2,932,224	2,969,471	3,006,718	418,817	2,787,612
47	TRANSMISSION & DISTRIBUTION	18,516,963	18,689,383	18,704,964	18,710,112	18,725,043	18,860,032	19,006,787	19,186,756	19,366,745	19,546,734	19,726,723	19,906,712	20,080,701	1,563,738	19,155,972
48	GENERAL PLANT	5,825,999	5,940,283	6,054,567	6,168,851	6,283,135	6,397,419	6,501,580	6,615,864	6,730,148	6,844,432	6,958,716	7,073,000	7,187,284	1,361,285	6,506,252
49	TOTAL WATER ACCUM. DEPR.	31,941,310	32,309,770	32,506,417	32,720,631	32,924,628	33,268,683	33,581,146	33,970,201	34,359,256	34,748,311	35,137,366	35,526,421	35,904,976	3,963,666	33,761,470

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	230	230	230	230	230	238	230	230	230	230	230	230	2,768	1,385
3	302.1 Franchises	560	560	560	560	560	525	560	560	560	560	560	560	6,685	3,346
4	339.1 Other Plant & Miscellaneous	303	303	303	303	303	319	303	303	303	303	303	303	3,652	1,834
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	4,228	4,228	4,228	4,228	4,228	4,204	4,228	4,228	4,228	4,228	4,228	4,228	50,712	25,359
8	305.2 Collecting & Impounding reservoirs	435	435	435	435	435	419	435	435	435	435	435	435	5,204	2,604
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	4,636	10,138	10,138	10,138	10,138	(12,335)	10,138	10,138	10,138	10,138	10,138	10,138	93,683	43,650
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	4,954	4,954	4,954	4,954	4,954	4,959	4,954	4,954	4,954	4,954	4,954	454	54,953	29,389
13	310.2 Power Generation Equipment	10,588	10,588	10,588	(9,412)	10,588	10,604	10,588	10,588	10,588	10,588	10,588	10,588	107,072	49,697
14	311.2 Pumping Equipment	18,217	25,743	25,743	25,743	25,743	15,183	25,743	25,743	25,743	25,743	25,743	25,743	290,830	141,824
15	339.2 Other Plant & Miscellaneous	356	356	356	356	356	351	356	356	356	356	356	356	4,267	2,131
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	8,215	8,215	8,215	8,215	8,215	8,169	8,215	8,215	8,215	8,215	8,215	8,215	98,534	49,265
19	320.3 Water Treatment Equipment	28,222	222	28,222	28,222	28,222	28,159	28,222	28,222	28,222	28,222	28,222	28,222	310,601	145,606
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	810	810	810	810	810	772	810	810	810	810	810	810	9,682	4,844
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	444	444	444	444	444	420	444	444	444	444	444	444	5,304	2,653
25	330.4 Distribution Reservoirs	7,327	14,896	14,896	14,896	(15,104)	(18,157)	14,896	14,896	14,896	14,896	14,896	14,896	108,130	46,133
26	331.4 Transmission & Distribution	112,317	(52,091)	(62,524)	(52,741)	97,317	112,276	112,317	112,317	112,317	112,317	112,317	106,317	822,456	276,308
27	333.4 Services	18,379	18,379	18,379	18,379	18,379	18,326	18,379	18,379	18,379	18,379	18,379	18,379	220,495	110,248
28	334.4 Meters & Meter Installation	28,346	28,346	28,346	28,346	28,346	28,275	28,346	28,346	28,346	28,346	28,346	28,346	340,081	170,039
29	335.4 Hydrants	4,775	4,775	4,775	4,775	4,775	4,819	4,775	4,775	4,775	4,775	4,775	4,775	57,344	28,682
30	339.4 Other Plant & Miscellaneous	832	832	832	832	832	776	832	832	832	832	832	832	9,926	4,966
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4,665	4,665	4,665	4,665	4,665	(5,171)	4,665	4,665	4,665	4,665	4,665	4,665	46,144	22,690
34	340.5 Office Furniture & Equipment	7,689	7,689	7,689	7,689	7,689	7,645	7,689	7,689	7,689	7,689	7,689	7,689	92,224	46,112
35	340.51 Computer Equipment	51,136	51,136	51,136	51,136	51,136	51,061	51,136	51,136	51,136	51,136	51,136	51,136	613,579	306,789
36	341.5 Transportation Equipment	29,497	29,497	29,497	29,497	29,497	29,510	29,497	29,497	29,497	29,497	29,497	29,497	353,977	176,994
37	342.5 Stores Equipment	84	84	84	84	84	185	84	84	84	84	84	84	1,109	568
38	343.5 Tools, Shop & Garage Equipment	4,016	4,016	4,016	4,016	4,016	3,987	4,016	4,016	4,016	4,016	4,016	4,016	48,163	24,085
39	344.5 Laboratory Equipment	3,886	3,886	3,886	3,886	3,886	3,869	3,886	3,886	3,886	3,886	3,886	3,886	46,615	23,308
40	345.5 Power Operated Equipment	6,129	6,129	6,129	6,129	6,129	6,104	6,129	6,129	6,129	6,129	6,129	6,129	73,529	36,760
41	346.5 Communication Equipment	3,348	3,348	3,348	3,348	3,348	3,221	3,348	3,348	3,348	3,348	3,348	3,348	40,049	20,017
42	347.5 Miscellaneous Equipment	1,004	1,004	1,004	1,004	1,004	964	1,004	1,004	1,004	1,004	1,004	1,004	12,008	6,008
43	348.5 Other Tangible Plant	2,828	2,828	2,828	2,828	2,828	2,786	2,828	2,828	2,828	2,828	2,828	2,828	33,894	16,944
44	**INTANGIBLE PLANT**	1,093	1,093	1,093	1,093	1,093	1,082	1,093	1,093	1,093	1,093	1,093	1,093	13,105	6,565
45	**SUPPLY & PUMPING**	43,416	56,442	56,442	36,442	56,442	23,385	56,442	56,442	56,442	56,442	56,442	51,942	606,721	294,654
46	**WATER TREATMENT PLANT**	37,247	9,247	37,247	37,247	37,247	37,100	37,247	37,247	37,247	37,247	37,247	37,247	418,817	199,715
47	**TRANSMISSION & DISTRIBUTION**	172,420	15,581	5,148	14,931	134,989	146,735	179,989	179,989	179,989	179,989	179,989	173,989	1,563,738	639,029
48	**GENERAL PLANT**	114,284	114,284	114,284	114,284	114,284	104,161	114,284	114,284	114,284	114,284	114,284	114,284	1,361,285	680,269
49	**TOTAL NET ADDITIONS**	368,460	196,647	214,214	203,997	344,055	312,463	389,055	389,055	389,055	389,055	389,055	378,555	3,963,666	1,820,232

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	230	230	230	230	230	238	230	230	230	230	230	230	2,768	1,385
3	302.1 Franchises	560	560	560	560	560	525	560	560	560	560	560	560	6,685	3,346
4	339.1 Other Plant & Miscellaneous	303	303	303	303	303	319	303	303	303	303	303	303	3,652	1,834
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	4,228	4,228	4,228	4,228	4,228	4,204	4,228	4,228	4,228	4,228	4,228	4,228	50,712	25,359
8	305.2 Collecting & Impounding reservoirs	435	435	435	435	435	419	435	435	435	435	435	435	5,204	2,604
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	10,138	10,138	10,138	10,138	10,138	10,165	10,138	10,138	10,138	10,138	10,138	10,138	121,683	60,842
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	4,954	4,954	4,954	4,954	4,954	4,959	4,954	4,954	4,954	4,954	4,954	4,954	59,453	29,735
13	310.2 Power Generation Equipment	10,588	10,588	10,588	10,588	10,588	10,604	10,588	10,588	10,588	10,588	10,588	10,588	127,072	63,543
14	311.2 Pumping Equipment	25,743	25,743	25,743	25,743	25,743	25,683	25,743	25,743	25,743	25,743	25,743	25,743	308,856	154,425
15	339.2 Other Plant & Miscellaneous	356	356	356	356	356	351	356	356	356	356	356	356	4,267	2,131
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	8,215	8,215	8,215	8,215	8,215	8,169	8,215	8,215	8,215	8,215	8,215	8,215	98,534	49,265
19	320.3 Water Treatment Equipment	28,222	28,222	28,222	28,222	28,222	28,159	28,222	28,222	28,222	28,222	28,222	28,222	338,601	169,298
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	810	810	810	810	810	772	810	810	810	810	810	810	9,682	4,844
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	444	444	444	444	444	420	444	444	444	444	444	444	5,304	2,653
25	330.4 Distribution Reservoirs	14,896	14,896	14,896	14,896	14,896	14,843	14,896	14,896	14,896	14,896	14,896	14,896	178,699	89,351
26	331.4 Transmission & Distribution	112,317	112,317	112,317	112,317	112,317	112,276	112,317	112,317	112,317	112,317	112,317	112,317	1,347,763	673,878
27	333.4 Services	18,379	18,379	18,379	18,379	18,379	18,326	18,379	18,379	18,379	18,379	18,379	18,379	220,495	110,248
28	334.4 Meters & Meter Installation	28,346	28,346	28,346	28,346	28,346	28,275	28,346	28,346	28,346	28,346	28,346	28,346	340,081	170,039
29	335.4 Hydrants	4,775	4,775	4,775	4,775	4,775	4,819	4,775	4,775	4,775	4,775	4,775	4,775	57,344	28,682
30	339.4 Other Plant & Miscellaneous	832	832	832	832	832	776	832	832	832	832	832	832	9,928	4,966
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4,665	4,665	4,665	4,665	4,665	4,619	4,665	4,665	4,665	4,665	4,665	4,665	55,934	27,967
34	340.5 Office Furniture & Equipment	7,689	7,689	7,689	7,689	7,689	7,645	7,689	7,689	7,689	7,689	7,689	7,689	92,224	46,112
35	340.51 Computer Equipment	51,138	51,138	51,138	51,138	51,138	51,061	51,138	51,138	51,138	51,138	51,138	51,138	613,579	306,783
36	341.5 Transportation Equipment	29,497	29,497	29,497	29,497	29,497	29,510	29,497	29,497	29,497	29,497	29,497	29,497	353,977	176,994
37	342.5 Stores Equipment	84	84	84	84	84	185	84	84	84	84	84	84	1,109	568
38	343.5 Tools, Shop & Garage Equipment	4,016	4,016	4,016	4,016	4,016	3,987	4,016	4,016	4,016	4,016	4,016	4,016	48,163	24,085
39	344.5 Laboratory Equipment	3,886	3,886	3,886	3,886	3,886	3,869	3,886	3,886	3,886	3,886	3,886	3,886	46,615	23,308
40	345.5 Power Operated Equipment	6,129	6,129	6,129	6,129	6,129	6,104	6,129	6,129	6,129	6,129	6,129	6,129	73,523	36,760
41	346.5 Communication Equipment	3,348	3,348	3,348	3,348	3,348	3,221	3,348	3,348	3,348	3,348	3,348	3,348	40,049	20,017
42	347.5 Miscellaneous Equipment	1,004	1,004	1,004	1,004	1,004	964	1,004	1,004	1,004	1,004	1,004	1,004	12,008	6,008
43	348.5 Other Tangible Plant	2,828	2,828	2,828	2,828	2,828	2,786	2,828	2,828	2,828	2,828	2,828	2,828	33,894	16,944
44	**INTANGIBLE PLANT**	1,093	1,093	1,093	1,093	1,093	1,082	1,093	1,093	1,093	1,093	1,093	1,093	13,105	6,565
45	**SUPPLY & PUMPING**	56,442	56,442	56,442	56,442	56,442	56,385	56,442	56,442	56,442	56,442	56,442	56,442	677,247	338,639
46	**WATER TREATMENT PLANT**	37,247	37,247	37,247	37,247	37,247	37,100	37,247	37,247	37,247	37,247	37,247	37,247	446,817	223,407
47	**TRANSMISSION & DISTRIBUTION**	179,989	179,989	179,989	179,989	179,989	179,735	179,989	179,989	179,989	179,989	179,989	179,989	2,159,614	1,079,817
48	**GENERAL PLANT**	114,284	114,284	114,284	114,284	114,284	113,951	114,284	114,284	114,284	114,284	114,284	114,284	1,371,075	685,546
49	**TOTAL GROSS ADDITIONS**	389,055	389,055	389,055	389,055	389,055	388,253	389,055	389,055	389,055	389,055	389,055	389,055	4,667,858	2,333,974

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	5,500	0	0	0	0	22,500	0	0	0	0	0	0	28,000	17,192
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	4,500	4,500	346
13	310.2 Power Generation Equipment	0	0	0	20,000	0	0	0	0	0	0	0	0	20,000	13,846
14	311.2 Pumping Equipment	7,526	0	0	0	0	10,500	0	0	0	0	0	0	18,026	12,601
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	28,000	0	0	0	0	0	0	0	0	0	0	28,000	23,692
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	7,569	0	0	0	30,000	33,000	0	0	0	0	0	0	70,569	43,218
26	331.4 Transmission & Distribution	0	164,408	174,841	165,058	15,000	0	0	0	0	0	0	6,000	525,307	397,571
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	9,790	0	0	0	0	0	0	9,790	5,272
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	13,026	0	0	20,000	0	33,000	0	0	0	0	0	4,500	70,526	43,985
46	**WATER TREATMENT PLANT**	0	28,000	0	0	0	0	0	0	0	0	0	0	28,000	23,692
47	**TRANSMISSION & DISTRIBUTION**	7,569	164,408	174,841	165,058	45,000	33,000	0	0	0	0	0	6,000	595,876	440,789
48	**GENERAL PLANT**	0	0	0	0	0	9,790	0	0	0	0	0	0	9,790	5,272
49	**TOTAL RETIREMENTS**	20,595	192,408	174,841	185,058	45,000	75,790	0	0	0	0	0	10,500	704,192	513,738

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	(13,058)	0	0	0	0	0	0	0	0	0	0	0	(13,058)	(13,058)
8	305.2 Collecting & Impounding reservoirs	(1)	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(77,008)	0	0	0	0	0	0	0	0	0	0	0	(77,008)	(77,008)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	(8)	0	0	0	0	0	0	0	0	0	0	0	(8)	(8)
13	310.2 Power Generation Equipment	(3,496)	0	0	0	0	0	0	0	0	0	0	0	(3,496)	(3,496)
14	311.2 Pumping Equipment	(8,723)	0	0	0	0	0	0	0	0	0	0	0	(8,723)	(8,723)
15	339.2 Other Plant & Miscellaneous	4	0	0	0	0	0	0	0	0	0	0	0	4	4
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	(342)	0	0	0	0	0	0	0	0	0	0	0	(342)	(342)
19	320.3 Water Treatment Equipment	(11,079)	0	0	0	0	0	0	0	0	0	0	0	(11,079)	(11,079)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	(926,203)	0	0	0	0	0	0	0	0	0	0	0	(926,203)	(926,203)
27	333.4 Services	(2,206)	0	0	0	0	0	0	0	0	0	0	0	(2,206)	(2,206)
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	(102,290)	0	0	0	0	0	0	0	0	0	0	0	(102,290)	(102,290)
46	**WATER TREATMENT PLANT**	(11,421)	0	0	0	0	0	0	0	0	0	0	0	(11,421)	(11,421)
47	**TRANSMISSION & DISTRIBUTION**	(928,409)	0	0	0	0	0	0	0	0	0	0	0	(928,409)	(928,409)
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(1,042,121)	0	0	0	0	0	0	0	0	0	0	0	(1,042,121)	(1,042,120)

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	21,613	0.00%	0
3	302.1 Franchises	70,180	0.00%	0
4	339.1 Other Plant & Miscellaneous	38,380	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	601,210	8.53%	51,287
8	305.2 Collecting & Impounding reservoirs	95,564	6.84%	6,541
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	905,995	8.78%	79,565
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	569,597	14.49%	82,539
13	310.2 Power Generation Equipment	386,318	0.00%	0
14	311.2 Pumping Equipment	2,456,114	6.04%	148,245
15	339.2 Other Plant & Miscellaneous	64,373	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	616,023	0.00%	0
19	320.3 Water Treatment Equipment	2,104,514	9.52%	200,278
20	321.3 Permeators	168	0.00%	0
21	339.3 Other Plant & Miscellaneous	55,486	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	59,822	0.00%	0
25	330.4 Distribution Reservoirs	1,449,664	1.99%	28,803
26	331.4 Transmission & Distribution	11,499,432	23.39%	2,689,203
27	333.4 Services	2,133,205	0.00%	0
28	334.4 Meters & Meter Installation	2,448,565	0.00%	0
29	335.4 Hydrants	583,751	0.00%	0
30	339.4 Other Plant & Miscellaneous	53,124	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	527,025	0.00%	0
34	340.5 Office Furniture & Equipment	683,409	0.00%	0
35	340.51 Computer Equipment	1,802,844	0.00%	0
36	341.5 Transportation Equipment	1,703,549	0.00%	0
37	342.5 Stores Equipment	7,313	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	414,028	0.00%	0
39	344.5 Laboratory Equipment	124,701	0.00%	0
40	345.5 Power Operated Equipment	745,187	0.00%	0
41	346.5 Communication Equipment	207,283	0.00%	0
42	347.5 Miscellaneous Equipment	51,277	0.00%	0
43	348.5 Other Tangible Plant	239,637	0.00%	0
44	**INTANGIBLE PLANT**	130,173	0.00%	0
45	**SUPPLY & PUMPING**	5,079,172	7.25%	368,177
46	**WATER TREATMENT PLANT**	2,776,191	7.21%	200,278
47	**TRANSMISSION & DISTRIBUTION**	18,227,563	14.91%	2,718,006
48	**GENERAL PLANT**	6,506,252	0.00%	0
49	**TOTAL**	32,719,350	10.04%	3,286,461

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	181,361
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	2,100
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	2,100
7	**12/31/85 Balance**	183,461
8	**Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)**	9,150
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	4,976
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	4,976
14	**12/31/86 Balance**	197,587
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	5,725
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	5,725
21	**12/31/87 Balance**	203,312
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	11,800
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	11,800
28	**12/31/88 Balance**	215,112
29	**Balance per order 12/27/88 (Palm Valley and Remington Forest)**	69,325
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	9,096
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	9,096
35	**12/31/89 Balance**	293,533
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	9,114
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	9,114
42	**12/31/90 Balance**	302,647

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	302,647
2	**Balance per order 12/31/90 (Deep Creek) an 9/30/91 (Lehigh)**	3,443,114
3	Utility Adjustments to ordered balance (1)	104,577
4	1991 Additions	50,636
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	50,636
8	**12/31/91 Balance**	3,900,974
9	**Balance per order 12/31/91(Uniform Plants, excluding Burnt Store)**	24,608,959
10	Utility Adjustments to ordered balance (1)	(112,539)
11	1992 Additions	1,254,068
12	1992 Retirements	8,403
13	1992 Adjustments	0
14	1992 Net Additions	1,245,665
15	**12/31/92 Balance**	29,643,079
16	**Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)**	59,207
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	1,623,392
19	1993 Retirements	3,429
20	1993 Adjustments	0
21	1993 Net Additions	1,619,963
22	**12/31/93 Balance**	31,322,249
23	***Balance per order* 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	1,537,768
26	1994 Retirements	450
27	1994 Adjustments	0
28	1994 Net Additions	1,537,318
29	**12/31/94 Balance**	32,859,567
30	**Balance per books 12/31/94 (Buenaventura Lakes)**	3,437,295
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	1,407,233
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,407,233
36	**12/31/95 Balance**	37,704,095
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	1,375,406
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds, 1995 Retirements Due to Plant Interconnects	(43,979)
42	1996 Net Additions	1,331,427
43	***12/31/96 Balance***	39,035,522

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/2/95 4:59 PM A11W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	6,571,989	326,091	6,898,080	21,925	6,920,005	6,735,359	21,922	6,757,281	0.70%	47,487
2	Line/Main Extensions	9,430,098	416,745	9,846,843	(65,904)	9,780,939	9,638,471	(65,904)	9,572,567	2.78%	266,138
3	Meter Installation Fees	6,202,654	245,798	6,448,452	0	6,448,452	6,325,545	0	6,325,545	0.00%	0
4	Contributed Lines	8,585,035	0	8,585,035	0	8,585,035	8,585,036	0	8,585,036	16.05%	1,377,936
5	Cont. Prpty Other than Lines	3,266,124	0	3,266,124	0	3,266,124	3,266,124	0	3,266,124	6.92%	226,034
6	Service Installation Fees	3,648,197	386,772	4,034,969	0	4,034,969	3,841,618	0	3,841,618	0.00%	0
7	**TOTAL WATER CIAC**	37,704,098	1,375,406	39,079,504	(43,979)	39,035,525	38,392,153	(43,982)	38,348,171	5.00%	1,917,595
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	6,571,989	6,598,891	6,625,793	6,652,694	6,679,946	6,707,198	6,735,200	6,763,202	6,791,054	6,818,305	6,845,207	6,872,109	6,898,080	326,091	6,735,359
2	Line/Main Extensions	9,430,098	9,464,802	9,499,506	9,534,209	9,568,913	9,603,617	9,638,471	9,673,324	9,708,028	9,742,732	9,777,436	9,812,139	9,846,843	416,745	9,638,471
3	Meter Installation Fees	6,202,654	6,222,065	6,241,776	6,261,711	6,281,897	6,302,533	6,325,748	6,347,914	6,369,210	6,389,545	6,409,481	6,429,117	6,448,452	245,798	6,325,545
4	Contributed Lines	8,585,035	8,585,035	8,585,035	8,585,035	8,585,035	8,585,035	8,585,035	8,585,035	8,585,035	8,585,035	8,585,035	8,585,035	8,585,035	0	8,585,036
5	Cont. Prpty Other than Lines	3,266,124	3,266,124	3,266,124	3,266,124	3,266,124	3,266,124	3,266,124	3,266,124	3,266,124	3,266,124	3,266,124	3,266,124	3,266,124	0	3,266,124
6	Service Installation Fees	3,648,197	3,678,666	3,709,584	3,740,803	3,772,471	3,804,740	3,842,108	3,877,377	3,910,845	3,942,664	3,973,882	4,004,651	4,034,969	386,772	3,841,618
7	**TOTAL WATER CIAC**	37,704,098	37,815,583	37,927,818	38,040,577	38,154,387	38,269,247	38,392,687	38,512,976	38,630,296	38,744,406	38,857,166	38,969,175	39,079,504	1,375,406	38,392,153

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	26,902	26,902	26,902	27,252	27,252	28,002	28,002	27,852	27,252	26,902	26,902	25,971	326,091	163,370
2	Line/Main Extensions	34,704	34,704	34,704	34,704	34,704	34,854	34,854	34,704	34,704	34,704	34,704	34,704	416,745	208,373
3	Meter Installation Fees	19,411	19,711	19,936	20,186	20,636	23,216	22,166	21,296	20,336	19,936	19,636	19,336	245,798	122,891
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	30,469	30,919	31,219	31,869	32,269	37,369	35,269	33,469	31,819	31,219	30,769	30,319	386,772	193,421
7	TOTAL NET ADDITIONS	111,485	112,235	112,760	113,810	114,860	123,440	120,290	117,320	114,110	112,760	112,010	110,329	1,375,406	688,055

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	26,902	26,902	26,902	27,252	27,252	28,002	28,002	27,852	27,252	26,902	26,902	25,971	326,091	163,370
2	Line/Main Extensions	34,704	34,704	34,704	34,704	34,704	34,854	34,854	34,704	34,704	34,704	34,704	34,704	416,745	208,373
3	*Meter Installation Fees*	19,411	19,711	19,936	20,186	20,636	23,216	22,166	21,296	20,336	19,936	19,636	19,336	245,798	122,891
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	*Service Installation Fees*	30,469	30,919	31,219	31,669	32,269	37,369	35,269	33,469	31,819	31,219	30,769	30,319	386,772	193,421
7	**TOTAL GROSS ADDITIONS**	111,485	112,235	112,760	113,810	114,860	123,440	120,290	117,320	114,110	112,760	112,010	110,329	1,375,406	688,055

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	21,925	0	0	0	0	0	0	0	0	0	0	0	21,925	21,922
2	Line/Main Extensions	(65,904)	0	0	0	0	0	0	0	0	0	0	0	(65,904)	(65,904)
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	(43,979)	0	0	0	0	0	0	0	0	0	0	0	(43,979)	(43,982)
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	37,897
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	1,741
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	1,741
7	**12/31/85 Balance**	39,638
8	**Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)**	915
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	5,348
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	5,348
14	**12/31/86 Balance**	45,901
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	5,587
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	5,587
21	**12/31/87 Balance**	51,488
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	5,837
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	5,837
28	**12/31/88 Balance**	57,326
29	**Balance per order 12/27/88 (Palm Valley and Remington Forest)**	5,835
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	7,855
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	7,855
35	**12/31/89 Balance**	71,015
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	8,103
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	8,103
42	**12/31/90 Balance**	79,119

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	79,119
2	**Balance per order 12/31/90 (Deep Creek) and 9/30/90 (Lehigh)**	866,048
3	Utility Adjustments to ordered balance (1)	13,725
4	1991 Additions	28,797
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	28,797
8	**12/31/91 Balance**	987,688
9	**Balance per order 12/31/91 (Uniform Plants, excluding Burnt Store)**	3,849,047
10	Utility Adjustments to ordered balance (1)	(8,217)
11	1992 Additions	747,514
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	747,514
15	**12/31/92 Balance**	5,576,032
16	**Balance per order 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)**	22,407
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	833,258
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	833,258
22	**12/31/93 Balance**	6,431,697
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	1,000,882
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,000,882
29	**12/31/94 Balance**	7,432,579
30	**Balance per books 12/31/94 (Buenaventura Lakes)**	864,275
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	1,149,002
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,149,002
36	**12/31/95 Balance**	9,445,856
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	1,195,981
40	1996 Retirements	0
41	1996 Adjustments	(42,920)
42	1996 Net Additions	1,153,061
43	**12/31/96 Balance**	10,598,917

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	2,200,513	256,333	2,456,846	0	2,456,846	2,328,680	0	2,328,680	0.39%	9,141
2	Line/Main Extensions	2,066,234	223,759	2,289,993	(42,920)	2,247,073	2,178,116	(42,920)	2,135,196	1.90%	40,539
3	Meter Installation Fees	1,550,964	316,284	1,867,248	0	1,867,248	1,709,109	0	1,709,109	0.00%	0
4	Contributed Lines	1,839,441	200,866	2,040,307	0	2,040,307	1,939,876	0	1,939,876	12.10%	234,712
5	Cont. Prpty Other than Lines	1,087,386	102,693	1,190,079	0	1,190,079	1,138,737	0	1,138,737	7.52%	85,662
6	Service Installation Fees	701,322	96,046	797,368	0	797,368	749,343	0	749,343	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	9,445,860	1,195,981	10,641,841	(42,920)	10,598,921	10,043,861	(42,920)	10,000,941	3.70%	370,054

Column:
(10) from Schedule A-9 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Juriadiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	2,200,513	2,221,875	2,243,237	2,264,599	2,285,961	2,307,323	2,328,674	2,350,036	2,371,398	2,392,760	2,414,122	2,435,484	2,456,846	256,333	2,328,680
2	Line/Main Extensions	2,066,234	2,084,880	2,103,526	2,122,172	2,140,818	2,159,464	2,178,117	2,196,763	2,215,409	2,234,055	2,252,701	2,271,347	2,289,993	223,759	2,178,116
3	Meter Installation Fees	1,550,964	1,577,325	1,603,686	1,630,047	1,656,408	1,682,769	1,709,082	1,735,443	1,761,804	1,788,165	1,814,526	1,840,887	1,867,248	316,284	1,709,109
4	Contributed Lines	1,839,441	1,856,179	1,872,917	1,889,655	1,906,393	1,923,131	1,939,879	1,956,617	1,973,355	1,990,093	2,006,831	2,023,569	2,040,307	200,866	1,939,876
5	Cont. Prpty Other than Lines	1,087,386	1,095,941	1,104,496	1,113,051	1,121,606	1,130,161	1,138,749	1,147,304	1,155,859	1,164,414	1,172,969	1,181,524	1,190,079	102,693	1,138,737
6	Service Installation Fees	701,322	709,331	717,340	725,349	733,358	741,367	749,314	757,323	765,332	773,341	781,350	789,359	797,368	96,046	749,343
7	**TOTAL ACC. AMORT. CIAC**	9,445,860	9,545,531	9,645,202	9,744,873	9,844,544	9,944,215	10,043,815	10,143,486	10,243,157	10,342,828	10,442,499	10,542,170	10,641,841	1,195,981	10,043,861

Note: May not cros[illegible] due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	21,362	21,362	21,362	21,362	21,362	21,351	21,362	21,362	21,362	21,362	21,362	21,362	256,333	128,167
2	Line/Main Extensions	18,646	18,646	18,646	18,646	18,646	18,653	18,646	18,646	18,646	18,646	18,646	18,646	223,759	111,882
3	Meter Installation Fees	26,361	26,361	26,361	26,361	26,361	26,313	26,361	26,361	26,361	26,361	26,361	26,361	316,284	158,145
4	Contributed Lines	16,738	16,738	16,738	16,738	16,738	16,748	16,738	16,738	16,738	16,738	16,738	16,738	200,866	100,435
5	Cont. Prpty Other than Lines	8,555	8,555	8,555	8,555	8,555	8,588	8,555	8,555	8,555	8,555	8,555	8,555	102,693	51,351
6	Service Installation Fees	8,009	8,009	8,009	8,009	8,009	7,947	8,009	8,009	8,009	8,009	8,009	8,009	96,046	48,021
7	**TOTAL NET ADDITIONS**	99,671	99,671	99,671	99,671	99,671	99,600	99,671	99,671	99,671	99,671	99,671	99,671	1,195,981	598,001

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	21,362	21,362	21,362	21,362	21,362	21,351	21,362	21,362	21,362	21,362	21,362	21,362	256,333	128,167
2	Line/Main Extensions	18,646	18,646	18,646	18,646	18,646	18,653	18,646	18,646	18,646	18,646	18,646	18,646	223,759	111,882
3	Meter Installation Fees	26,361	26,361	26,361	26,361	26,361	26,313	26,361	26,361	26,361	26,361	26,361	26,361	316,284	158,145
4	Contributed Lines	16,738	16,738	16,738	16,738	16,738	16,748	16,738	16,738	16,738	16,738	16,738	16,738	200,866	100,435
5	Cont. Prpty Other than Lines	8,555	8,555	8,555	8,555	8,555	8,588	8,555	8,555	8,555	8,555	8,555	8,555	102,693	51,351
6	Service Installation Fees	8,009	8,009	8,009	8,009	8,009	7,947	8,009	8,009	8,009	8,009	8,009	8,009	96,046	48,021
7	**TOTAL GROSS ADDITIONS**	99,671	99,671	99,671	99,671	99,671	99,600	99,671	99,671	99,671	99,671	99,671	99,671	1,195,981	598,001

Note: May not cross due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	(42,920)	0	0	0	0	0	0	0	0	0	0	0	(42,920)	(42,920)
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	(42,920)	0	0	0	0	0	0	0	0	0	0	0	(42,920)	(42,920)

Note: May not cross * due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12			**PRESENT ANNUAL AFUDC RATE =**		see below	(b)
13						
14			**PROPOSED ANNUAL AFUDC RATE =**		9.85%	(c)
15						
16			**PROPOSED MONTHLY AFUDC RATE =**		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	**TOTAL**	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) PROPOSED ANNUAL	(7) PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Deetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M.	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Poin.: O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) PROPOSED ANNUAL	(14) PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Woolens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	PROPOSED ANNUAL	PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	464,101
2	Utility Adjustments to Beginning Balance	660,695
3	**Restated Balance 12/31/91**	1,124,796
4	1992 Additions	330,408
5	1992 Adjustments	(6,500)
6	**12/31/92 Balance**	1,448,704
7	1993 Additions	1,316,618
8	1993 Adjustments	0
9	**12/31/93 Balance**	2,765,322
10	1994 Additions	643,349
11	1994 Adjustments	(26,000)
12	**12/31/94 Balance**	3,382,671
13	1995 Additions	2,221,020
14	1995 Adjustments	0
15	**12/31/95 Balance**	5,603,691
16	1996 Additions	884,000
17	1996 Adjustments	0
18	**12/31/96 Balance**	6,487,691

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	5,603,691
20	Jan	5,677,358
21	Feb	5,751,024
22	Mar	5,824,691
23	Apr	5,898,358
24	May	5,972,024
25	Jun	6,045,691
26	Jul	6,119,358
27	Aug	6,193,024
28	Sep	6,266,691
29	Oct	6,340,358
30	Nov	6,414,024
31	Ending Balance 12/31/96	6,487,691
32	Average Balance	6,045,691
33	Non-used and Useful Percentage	45.74%
34	Non-used and Useful Amount	2,765,436

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,918	4,394,888	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	398,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	180,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Deferred Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,288	16,292,868	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,983,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,900,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,874	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,825,786	1,898,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,781)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,894	9,632,817	10,468,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,369	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,350,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,996
6															
7	**GROSS UTILITY PLANT**	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	**INVESTMENT IN UTILITY PLANT**	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,265	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	**TOTAL CASH**	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,565	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(398,340)	(399,655)	(391,574)	(407,348)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,968	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,364,596	9,384,255	9,453,254	9,652,788	9,514,406	9,501,793	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,696
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	**TOTAL DEFERRED ASSETS**	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not ... ot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(426,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,823	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	**TOTAL DEFERRED CREDITS**	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,064,729	120,729,930	119,437,542
41															
42	**TOTAL CAPITAL AND LIABILITIES**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	(64,578)		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	24,668	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	(64,578)		12/31/91 Adjusted Balance	24,668	
				1992 Amortization Expense	635	
5	12/31/92 BALANCE	(64,578)		12/31/92 BALANCE	25,303	
6				1993 Amortization Expense	635	
7	12/31/93 BALANCE	(64,578)		12/31/93 BALANCE	25,938	
8				1994 Amortization Expense	635	
9	12/31/94 BALANCE	(64,578)		12/31/94 BALANCE	26,573	
10				1995 Amortization Expense	635	
11	12/31/95 BALANCE	(64,578)		12/31/95 BALANCE	27,208	
12				1996 Amortization Expense	635	
					0	
13	**12/31/96 BALANCE**	(64,578)	(64,578)	**12/31/96 BALANCE**	27,843	27,526

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	(64,578)	Above	
15	Composite Non-Used & Useful Plant in Service - % (1)	(1.74%)	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	1,121		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	27,526	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - % (1)	(3.32%)	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	(915)		
20	**NET NON-USED AND USEFUL AMOUNT**	206		A-7 (W)

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite percent.

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / FPSC Juriadiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	17,676,360	0	17,676,360	8,129,111	25,805,471	45.99%	B-4(W),B-3(W)
3	Other Revenue	466,860	0	466,860	0	466,860		B-4(W)
4	**TOTAL OPERATING REVENUES**	18,143,220	0	18,143,220	8,129,111	26,272,331		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	12,847,972	437,650	13,285,621	0	13,285,621		B-5(W)
7	Depreciation net of CIAC Amort	3,106,430	0	3,106,430	0	3,106,430		B-13(W)
8	Amortization	(689)	0	(689)	0	(689)		B-18(W),A-21(W)
9	Taxes Other Than Income	2,419,540	46,288	2,465,828	365,807 (A)	2,831,635		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,409,144)	(205,843)	(1,614,987)	2,994,694 (B)	1,379,707		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	16,964,109	278,095	17,242,204	3,360,501	20,602,705		
12	**NET OPERATING INCOME**	1,179,111	(278,095)	901,016	4,768,610	5,669,626		
13	**RATE BASE**	54,026,282	939,160	54,965,442		54,965,442		A-1(W)
14	**RATE OF RETURN**	2.18%		1.64%		10.32%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	17,676,360	0	17,676,360	8,131,094		25,807,454	46.00%	B-4(W),B-3(W)
3	Other Revenue	466,860	0	466,860	0		466,860		B-4(W)
4	**TOTAL OPERATING REVENUES**	18,143,220	0	18,143,220	8,131,094		26,274,314		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	12,847,972	437,650	13,285,621	0		13,285,621		B-5(W)
7	Depreciation net of CIAC Amort	3,106,430	0	3,106,430	0		3,106,430		B-13(W)
8	Amortization	(689)	0	(689)	0		(689)		B-18(W), A-21(W)
9	Taxes Other Than Income	2,419,540	46,288	2,465,828	365,900	(A)	2,831,728		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,409,144)	(205,843)	(1,614,987)	2,995,422	(B)	1,380,435		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	16,964,109	278,095	17,242,204	3,361,322		20,603,526		
12	**NET OPERATING INCOME**	1,179,111	(278,095)	901,016	4,769,772		5,670,788		
13	**RATE BASE**	54,026,282	939,160	54,965,442			54,965,442		A-1(W)
14	**RATE OF RETURN**	2.18%		1.64%			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	12.25%	D-1(W)	
3	Rate of Return (%)	10.32%	10.32%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	54,965,442	54,965,442	A-1(W)	
6	Required / Requested Income (L3 x L5)	5,670,789	5,669,624		
7	Adjusted Income Under Present Rates	901,016	901,016	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	4,769,772	4,768,608		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	7,765,197	7,763,301		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	8,131,096	8,129,111		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	7,765,197	7,763,301		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,995,425	2,994,693		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	365,899	365,810		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	4,769,772	4,768,608		B-1(W)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5		0	
6			
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. Marco Shores Raw Water Purchase	65,225	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	217,722	
11			
12	3. Conservation Program Expenses	152,031	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	24,176	
15			
16	5. Conservation Elasticity Adjustment	(254,717)	
17			
18	6. Hewitt Study Expenses	233,213	
19			
20	7.	0	
21		437,650	
22			
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27		0	
28			
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1. Amortization of Marco Island Raw Water Purchase Agreement	0	
31			
32	2.	0	
33		0	
34			
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	27,147	
37			
38	2. Property Tax Adjustment for New Acquisitions	85,470	
39			
40	3. Non Used and Useful Property Tax Add-back	236,139	
41			
42	4. Non Used and Useful Property Taxes	(302,468)	
43			
44		46,288	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(205,843)	
47			
48	2.	0	
49			
50		(205,843)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	278,095	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	15,587,188	0	15,587,188
4	461.2 Metered - Commercial	1,531,735	0	1,531,735
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	3,374	0	3,374
7	461.5 Metered - Multi-Family	287,032	0	287,032
8	Subtotal Water Sales	17,409,329	0	17,409,329
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	55,042	0	55,042
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	211,989	0	211,989
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	267,031	0	267,031
18	**TOTAL WATER SALES**	17,676,360	0	17,676,360
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	466,860	0	466,860
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	466,860	0	466,860
26	**TOTAL PRESENT WATER OPERATING REVENUES**	18,143,220	0	18,143,220

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	4,894,288	339,337	5,233,626	2,025,908	96,535	2,122,443	791,294	81,882	873,176	2,077,087	160,920	2,238,007
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	1,223,084	26,521	1,249,605	506,276	0	506,276	197,744	11,040	208,784	519,064	15,481	534,545
4	610 Purchased Water	1,601,340	(67,367)	1,533,973	1,601,340	(67,367)	1,533,973	0	0	0	0	0	0
5	615 Purchased Power	1,143,863	(83,294)	1,060,569	1,106,338	(86,020)	1,018,318	2,594	0	2,594	34,930	4,727	39,657
6	616 Fuel for Power Production	22,062	0	22,062	22,062	0	22,062	0	0	0	0	0	0
7	618 Chemicals	428,670	(34,105)	394,565	428,670	(34,105)	394,565	0	0	0	0	0	0
8	620 Materials & Supplies	812,695	24,799	837,494	675,437	0	675,437	42,082	4,374	46,455	95,176	20,426	115,601
9	631 Contractual Services - Eng.	15,933	0	15,933	0	0	0	0	0	0	15,933	0	15,933
10	632 Contractual Services - Acct.	84,593	0	84,593	0	0	0	0	0	0	84,593	0	84,593
11	633 Contractual Services - Legal	50,973	0	50,973	0	0	0	0	0	0	50,973	0	50,973
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	405,243	80,973	486,216	273,782	19,668	293,450	0	0	0	131,461	61,305	192,766
14	641 Rental of Real Building/Real Property	81,313	11,847	93,160	5,679	0	5,679	0	0	0	75,634	11,847	87,481
15	642 Rental of Equipment	11,871	2,060	13,931	8,410	0	8,410	0	0	0	3,461	2,060	5,521
16	650 Transportation Expense	273,363	5,546	278,909	206,604	0	206,604	29,770	3,724	33,494	36,988	1,822	38,811
17	656 Insurance - Vehicle	57,988	0	57,988	0	0	0	0	0	0	57,988	0	57,988
18	657 Insurance - General Liability	119,200	24,738	143,938	0	0	0	0	0	0	119,200	24,738	143,938
19	658 Insurance - Workman's Comp (2)	83,689	1,196	84,885	34,640	0	34,640	13,531	755	14,287	35,518	441	35,959
20	659 Insurance - Other	11,834	0	11,834	0	0	0	0	0	0	11,834	0	11,834
21	660 Advertising Expense	12,911	11,640	24,552	0	0	0	0	0	0	12,911	11,640	24,552
22	666 Reg. Comm. Exp. - Rate Case Amort.	350,132	0	350,132	0	0	0	0	0	0	350,132	0	350,132
23	667 Reg. Comm. Exp. - Other	28,115	0	28,115	0	0	0	0	0	0	28,115	0	28,115
24	670 Bad Debt Expense	103,564	11,197	114,760	0	0	0	103,564	11,197	114,760	0	0	0
25	675 Miscellaneous Expenses	1,031,248	82,560	1,113,808	184,645	0	184,645	259,758	15,000	274,758	586,844	67,561	654,405
26	**TOTAL WATER O & M EXPENSES**	12,847,972	437,650	13,285,621	7,079,791	(73,290)	7,006,501	1,440,337	127,971	1,568,309	4,327,843	382,968	4,710,811

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	406,465	376,027	429,520	414,024	417,567	411,675	410,103	409,828	400,712	412,758	398,574	407,036	4,894,288	339,337	5,233,625
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	101,576	93,969	107,337	103,465	104,350	102,878	102,485	102,416	100,138	103,148	99,604	101,718	1,223,083	26,521	1,249,604
4	610.1-.8 Purchased Water	132,053	130,657	134,992	137,657	137,657	133,987	134,387	132,657	132,992	131,657	131,157	131,487	1,601,340	(67,367)	1,533,973
5	615.1-.8 Purchased Power	95,310	95,736	95,803	95,261	95,437	95,273	95,007	95,009	95,248	95,020	95,257	95,502	1,143,864	(83,294)	1,060,570
6	616.1-.8 Fuel for Power Production	2,040	1,235	3,441	2,895	396	834	1,590	1,238	3,538	2,844	1,280	733	22,062	0	22,062
7	618.1-.8 Chemicals	36,859	40,960	34,342	37,469	33,996	33,835	35,916	37,875	34,178	36,853	32,457	34,131	428,670	(34,105)	394,565
8	620.1-.8 Materials & Supplies	65,054	90,469	84,312	58,956	73,755	60,151	61,855	66,311	67,301	63,439	67,320	53,775	812,702	24,799	837,501
9	631.1-.8 Contractual Services - Eng.	1,309	1,257	1,365	1,362	1,341	1,325	1,337	1,339	1,322	1,351	1,303	1,323	15,929	0	15,929
10	632.1-.8 Contractual Services - Acct.	6,952	6,672	7,246	7,230	7,122	7,034	7,099	7,108	7,017	7,173	6,916	7,022	84,594	0	84,594
11	633.1-.8 Contractual Services - Legal	4,189	4,020	4,366	4,357	4,292	4,239	4,278	4,283	4,228	4,322	4,167	4,232	50,977	0	50,977
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	26,449	31,007	35,944	39,502	29,159	36,299	37,191	35,540	37,327	35,903	30,216	30,705	405,245	80,973	486,218
14	641.1-.8 Rental of Real Building/Real Property	6,216	6,203	6,479	6,464	7,515	6,289	6,347	7,502	6,274	6,413	7,330	6,279	81,314	11,847	93,161
15	642.1-.8 Rental of Equipment	1,035	1,027	1,107	1,348	810	993	1,240	1,047	869	905	724	766	11,870	2,060	13,930
16	650.1-.8 Transportation Expense	22,847	22,378	22,878	22,851	22,812	22,740	22,837	22,905	22,710	22,965	22,671	22,769	273,364	5,546	278,910
17	656.1-.8 Insurance - Vehicle	4,766	4,574	4,967	4,956	4,882	4,822	4,866	4,872	4,810	4,917	4,741	4,814	57,992	0	57,992
18	657.1-.8 Insurance - General Liability	9,796	9,402	10,211	10,188	10,036	9,912	10,003	10,016	9,886	10,107	9,745	9,895	119,200	24,738	143,938
19	658.1-.8 Insurance - Workman's Comp (2)	6,951	6,430	7,345	7,080	7,140	7,040	7,013	7,008	6,852	7,058	6,816	6,960	83,690	1,196	84,886
20	659.1-.8 Insurance - Other	973	933	1,014	1,011	996	984	993	994	962	1,003	967	962	11,831	0	11,831
21	660.1-.8 Advertising Expense	1,061	1,018	1,106	1,103	1,087	1,074	1,083	1,085	1,071	1,095	1,056	1,072	12,913	11,640	24,553
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	28,775	27,617	29,993	29,925	29,480	29,115	29,383	29,420	29,045	29,689	28,625	29,066	350,133	0	350,133
23	667.1-.8 Reg. Comm. Exp. - Other	2,311	2,218	2,408	2,403	2,367	2,338	2,359	2,362	2,332	2,384	2,299	2,334	28,115	0	28,115
24	670.1-.8 Bad Debt Expense	8,651	7,896	8,761	8,692	8,719	8,601	8,842	8,748	8,525	8,855	8,542	8,732	103,565	11,197	114,762
25	675.1-.8 Miscellaneous Expenses	87,340	81,858	93,489	88,278	89,537	88,838	84,131	84,327	82,666	85,201	82,712	82,868	1,031,244	82,560	1,113,804
26	**TOTAL WATER O & M EXPENSES**	1,058,978	1,045,564	1,128,424	1,086,477	1,090,455	1,070,076	1,070,346	1,073,893	1,060,027	1,075,055	1,044,478	1,044,201	12,847,985	437,650	13,285,635

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	169,661	151,868	184,657	170,087	176,069	173,236	168,237	168,462	163,269	168,978	163,496	167,890	2,025,908	96,535	2,122,443
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	42,398	37,952	46,146	42,505	44,000	43,292	42,043	42,099	40,801	42,226	40,858	41,956	506,276	0	506,276
4	610.1-.6 Purchased Water	132,053	130,657	134,992	137,657	137,657	133,987	134,387	132,657	132,992	131,857	131,157	131,487	1,601,340	(67,367)	1,533,973
5	615.1-.6 Purchased Power	92,223	92,783	92,591	92,058	92,278	92,153	91,854	91,855	92,137	91,836	92,187	92,384	1,106,336	(88,020)	1,018,316
6	616.1-.6 Fuel for Power Production	2,040	1,235	3,441	2,895	396	834	1,590	1,238	3,538	2,844	1,260	733	22,062	0	22,062
7	618.1-.6 Chemicals	36,859	40,960	34,342	37,469	33,996	33,635	35,916	37,675	34,178	36,853	32,457	34,131	426,670	(34,105)	394,565
8	620.1-.6 Materials & Supplies	53,717	79,754	72,600	47,290	62,199	48,742	50,275	54,759	55,942	51,765	56,068	42,326	675,437	0	675,437
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	15,646	20,638	24,683	28,267	18,091	25,367	26,159	24,494	26,422	24,756	19,468	19,792	273,782	19,668	293,450
14	641.1-.6 Rental of Real Building/Real Property	0	2,238	0	0	1,147	0	0	1,147	0	0	1,147	0	5,679	0	5,679
15	642.1-.6 Rental of Equipment	750	754	810	1,052	518	705	949	757	582	612	441	478	8,410	0	8,410
16	650.1-.6 Transportation Expense	17,321	17,191	17,191	17,191	17,191	17,192	17,191	17,283	17,191	17,283	17,191	17,188	206,604	0	206,604
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	2,901	2,597	3,158	2,908	3,011	2,962	2,877	2,881	2,792	2,890	2,796	2,871	34,640	0	34,640
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	17,412	15,766	21,246	16,321	18,259	18,466	12,706	13,076	12,601	13,231	13,309	12,250	184,645	0	184,645
26	**TOTAL WATER DIRECT O & M EXPENSES**	582,980	594,393	635,856	595,700	604,811	590,570	584,184	588,582	582,444	584,932	571,855	563,486	7,079,791	(73,290)	7,006,501

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	66,101	60,329	66,936	66,415	66,617	65,717	67,557	66,839	65,139	67,658	65,266	66,718	791,294	81,882	873,176
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	16,519	15,076	16,727	16,597	16,648	16,423	16,883	16,703	16,278	16,908	16,310	16,673	197,744	11,040	208,784
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	217	198	219	218	218	215	221	219	214	222	214	219	2,594	0	2,594
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	3,515	3,208	3,560	3,532	3,543	3,495	3,593	3,555	3,464	3,598	3,471	3,548	42,082	4,374	46,455
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	2,487	2,270	2,518	2,499	2,506	2,472	2,542	2,515	2,451	2,545	2,455	2,510	29,770	3,724	33,494
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	1,130	1,032	1,145	1,136	1,139	1,124	1,155	1,143	1,114	1,157	1,116	1,141	13,531	755	14,287
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	8,651	7,896	8,761	8,692	8,719	8,601	8,842	8,748	8,525	8,855	8,542	8,732	103,564	11,197	114,760
25	675.7 Miscellaneous Expenses	21,699	19,804	21,973	21,802	21,869	21,573	22,177	21,941	21,383	22,210	21,425	21,902	259,758	15,000	274,758
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	120,320	109,813	121,840	120,890	121,259	119,621	122,970	121,662	118,567	123,153	118,800	121,443	1,440,337	127,971	1,568,309

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 5 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	170,703	163,830	177,926	177,522	174,881	172,722	174,309	174,528	172,304	176,122	169,812	172,428	2,077,087	160,920	2,238,007
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	42,559	40,941	44,464	44,363	43,703	43,163	43,560	43,615	43,059	44,013	42,436	43,090	519,064	15,481	534,545
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	2,871	2,755	2,992	2,985	2,941	2,905	2,931	2,935	2,896	2,962	2,858	2,900	34,930	4,727	39,657
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	7,822	7,507	8,153	8,134	8,013	7,914	7,967	7,997	7,895	8,070	7,781	7,901	95,176	20,426	115,601
9	631.8	Contractual Services - Eng.	1,309	1,257	1,365	1,362	1,341	1,325	1,337	1,339	1,322	1,351	1,303	1,323	15,933	0	15,933
10	632.8	Contractual Services - Acct.	6,952	6,672	7,246	7,230	7,122	7,034	7,099	7,108	7,017	7,173	6,916	7,022	84,593	0	84,593
11	633.8	Contractual Services - Legal	4,189	4,020	4,366	4,357	4,292	4,239	4,278	4,283	4,228	4,322	4,167	4,232	50,973	0	50,973
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	10,804	10,369	11,261	11,236	11,068	10,932	11,032	11,046	10,905	11,147	10,748	10,913	131,461	61,305	192,766
14	641.8	Rental of Real Building/Real Property	6,216	5,966	6,479	6,464	6,368	6,289	6,347	6,355	6,274	6,413	6,183	6,279	75,634	11,847	87,481
15	642.8	Rental of Equipment	284	273	297	296	291	288	290	291	287	294	283	287	3,461	2,060	5,521
16	650.8	Transportation Expense	3,040	2,917	3,168	3,161	3,114	3,076	3,104	3,108	3,068	3,136	3,024	3,071	36,988	1,822	38,811
17	656.8	Insurance - Vehicle	4,766	4,574	4,967	4,956	4,882	4,822	4,866	4,872	4,810	4,917	4,741	4,814	57,988	0	57,988
18	657.8	Insurance - General Liability	9,796	9,402	10,211	10,188	10,036	9,912	10,003	10,016	9,888	10,107	9,745	9,895	119,200	24,738	143,938
19	658.8	Insurance - Workman's Comp (2)	2,919	2,801	3,043	3,036	2,990	2,954	2,981	2,984	2,946	3,012	2,904	2,949	35,518	441	35,959
20	659.8	Insurance - Other	973	933	1,014	1,011	996	984	993	994	982	1,003	967	982	11,834	0	11,834
21	660.8	Advertising Expense	1,061	1,018	1,106	1,103	1,087	1,074	1,083	1,085	1,071	1,095	1,056	1,072	12,911	11,640	24,552
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	28,775	27,617	29,993	29,925	29,480	29,115	29,383	29,420	29,045	29,689	28,625	29,066	350,132	0	350,132
23	667.8	Reg. Comm. Exp. - Other	2,311	2,218	2,408	2,403	2,367	2,338	2,359	2,362	2,332	2,384	2,299	2,334	28,115	0	28,115
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	48,229	46,287	50,270	50,156	49,410	48,799	49,248	49,310	48,682	49,760	47,977	48,716	586,844	67,561	654,405
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	355,678	341,357	370,728	369,888	364,385	359,885	363,192	363,649	359,016	366,970	353,823	359,273	4,327,843	382,968	4,710,811

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	Account No. and Name	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
	(1)	UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
1	601.1-.8 Salaries & Wages - Employees	4,490,055	263,566	140,667	4,894,288	0	69,944	36,181	0	0	233,213	339,337	5,233,626
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	1,115,026	87,101	20,957	1,223,084	0	17,479	9,042	0	0	0	26,521	1,249,605
4	610.1-.8 Purchased Water	1,601,340	0	0	1,601,340	65,225	0	0	0	(132,592)	0	(67,367)	1,533,973
5	615.1-.8 Purchased Power	1,073,569	0	70,294	1,143,863	0	4,727	0	0	(88,020)	0	(83,294)	1,060,569
6	616.1-.8 Fuel for Power Production	20,734	404	924	22,062	0	0	0	0	0	0	0	22,062
7	618.1-.8 Chemicals	406,744	7,932	13,994	428,670	0	0	0	0	(34,105)	0	(34,105)	394,565
8	620.1-.8 Materials & Supplies	764,801	14,914	32,980	812,695	0	8,522	11,769	4,508	0	0	24,799	837,494
9	631.1-.8 Contractual Services - Eng.	15,319	299	316	15,933	0	0	0	0	0	0	0	15,933
10	632.1-.8 Contractual Services - Acct.	81,332	1,586	1,675	84,593	0	0	0	0	0	0	0	84,593
11	633.1-.8 Contractual Services - Legal	49,006	956	1,010	50,973	0	0	0	0	0	0	0	50,973
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	354,769	6,918	43,556	405,243	0	21,770	39,535	19,668	0	0	80,973	486,216
14	641.1-.8 Rental of Real Building/Real Property	78,288	1,527	1,498	81,313	0	11,847	0	0	0	0	11,847	93,160
15	642.1-.8 Rental of Equipment	11,392	222	257	11,871	0	1,757	303	0	0	0	2,060	13,931
16	650.1-.8 Transportation Expense	254,654	4,966	13,743	273,363	0	5,546	0	0	0	0	5,546	278,909
17	656.1-.8 Insurance - Vehicle	55,753	1,087	1,148	57,988	0	0	0	0	0	0	0	57,988
18	657.1-.8 Insurance - General Liability	114,605	2,235	2,361	119,200	0	24,738	0	0	0	0	24,738	143,938
19	658.1-.8 Insurance - Workman's Comp (2)	80,327	1,928	1,434	83,689	0	1,196	0	0	0	0	1,196	84,885
20	659.1-.8 Insurance - Other	11,378	222	234	11,834	0	0	0	0	0	0	0	11,834
21	660.1-.8 Advertising Expense	12,413	242	256	12,911	0	0	11,640	0	0	0	11,640	24,552
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	212,961	0	137,172	350,132	0	0	0	0	0	0	0	350,132
23	667.1-.8 Reg. Comm. Exp. - Other	27,601	0	514	28,115	0	0	0	0	0	0	0	28,115
24	670.1-.8 Bad Debt Expense	99,571	0	3,993	103,564	0	11,197	0	0	0	0	11,197	114,760
25	675.1-.8 Miscellaneous Expenses	994,747	19,398	17,103	1,031,248	0	38,999	43,562	0	0	0	82,560	1,113,808
26	**TOTAL WATER O & M EXPENSES**	11,926,385	415,501	506,086	12,847,972	65,225	217,722	152,031	24,176	(254,717)	233,213	437,650	13,285,621

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%. A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710. Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	1,834,372	107,678	83,859	2,025,908	0	0	0	0	0	96,535	96,535	2,122,443
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	455,541	29,778	20,957	506,276	0	0	0	0	0	0	0	506,276
4	610.1-.6	Purchased Water	1,601,340	0	0	1,601,340	65,225	0	0	0	(132,592)	0	(67,367)	1,533,973
5	615.1-.6	Purchased Power	1,036,787	0	69,551	1,106,338	0	0	0	0	(88,020)	0	(88,020)	1,018,318
6	616.1-.6	Fuel for Power Production	20,734	404	924	22,062	0	0	0	0	0	0	0	22,062
7	618.1-.6	Chemicals	406,744	7,932	13,994	428,670	0	0	0	0	(34,105)	0	(34,105)	394,565
8	620.1-.6	Materials & Supplies	632,835	12,340	30,261	675,437	0	0	0	0	0	0	0	675,437
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	228,377	4,453	40,952	273,782	0	0	0	19,668	0	0	19,668	293,450
14	641.1-.6	Rental of Real Building/Real Property	5,570	109	0	5,679	0	0	0	0	0	0	0	5,679
15	642.1-.6	Rental of Equipment	8,064	157	189	8,410	0	0	0	0	0	0	0	8,410
16	650.1-.6	Transportation Expense	190,469	3,714	12,421	206,604	0	0	0	0	0	0	0	206,604
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	32,817	389	1,434	34,640	0	0	0	0	0	0	0	34,640
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	180,784	3,525	336	184,645	0	0	0	0	0	0	0	184,645
26		TOTAL WATER DIRECT O & M EXPENSES	6,634,433	170,480	274,878	7,079,791	65,225	0	0	19,668	(254,717)	96,535	(73,290)	7,006,501

Notes:

(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.

(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)

Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.

Col (9): *Hurricane Preparedness* = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).

Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	732,617	43,005	15,672	791,294	0	44,177	0	0	0	37,705	81,882	873,176
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	181,931	15,813	(0)	197,744	0	11,040	0	0	0	0	11,040	208,784
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	2,543	0	51	2,594	0	0	0	0	0	0	0	2,594
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	40,459	789	833	42,082	0	4,374	0	0	0	0	4,374	46,455
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	28,623	558	590	29,770	0	3,724	0	0	0	0	3,724	33,494
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	13,107	425	(0)	13,531	0	755	0	0	0	0	755	14,287
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	99,571	0	3,993	103,564	0	11,197	0	0	0	0	11,197	114,760
25	675.7	Miscellaneous Expenses	249,744	4,870	5,145	259,758	0	15,000	0	0	0	0	15,000	274,758
26		**TOTAL WATER O & M EXPENSES**	1,348,594	65,460	26,283	1,440,337	0	90,266	0	0	0	37,705	127,971	1,568,309

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	1,923,066	112,884	41,137	2,077,087	0	25,767	36,181	0	0	98,973	160,920	2,238,007
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	477,555	41,509	0	519,064	0	6,439	9,042	0	0	0	15,481	534,545
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	34,239	0	692	34,930	0	4,727	0	0	0	0	4,727	39,657
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	91,507	1,784	1,885	95,176	0	4,149	11,789	4,508	0	0	20,426	115,601
9	631.8	Contractual Services - Eng.	15,319	299	316	15,933	0	0	0	0	0	0	0	15,933
10	632.8	Contractual Services - Acct.	81,332	1,586	1,675	84,593	0	0	0	0	0	0	0	84,593
11	633.8	Contractual Services - Legal	49,008	956	1,010	50,973	0	0	0	0	0	0	0	50,973
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	126,392	2,465	2,604	131,461	0	21,770	39,535	0	0	0	61,305	192,766
14	641.8	Rental of Real Building/Real Property	72,718	1,418	1,498	75,634	0	11,847	0	0	0	0	11,847	87,481
15	642.8	Rental of Equipment	3,328	65	69	3,461	0	1,757	303	0	0	0	2,060	5,521
16	650.8	Transportation Expense	35,562	693	733	36,988	0	1,822	0	0	0	0	1,822	38,811
17	656.8	Insurance - Vehicle	55,753	1,087	1,148	57,988	0	0	0	0	0	0	0	57,988
18	657.8	Insurance - General Liability	114,605	2,235	2,361	119,200	0	24,736	0	0	0	0	24,738	143,938
19	658.8	Insurance - Workman's Comp (2)	34,404	1,115	0	35,518	0	441	0	0	0	0	441	35,959
20	659.8	Insurance - Other	11,378	222	234	11,834	0	0	0	0	0	0	0	11,834
21	660.8	Advertising Expense	12,413	242	256	12,911	0	0	11,640	0	0	0	11,640	24,552
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	212,961	0	137,172	350,132	0	0	0	0	0	0	0	350,132
23	667.8	Reg. Comm. Exp. - Other	27,601	0	514	28,115	0	0	0	0	0	0	0	28,115
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	564,219	11,002	11,623	586,844	0	23,999	43,562	0	0	0	67,561	654,405
26		TOTAL WATER O & M EXPENSES	3,943,358	179,561	204,924	4,327,843	0	127,456	152,031	4,508	0	98,973	382,968	4,710,811

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general Index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.		(1) Account No. and Name	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees	4,490,057	5,233,626	743,569	16.56%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	1,115,030	1,249,605	134,575	12.07%
4	610.1-.8	Purchased Water	1,625,727	1,533,973	(91,754)	(5.64%)
5	615.1-.8	Purchased Power	1,073,569	1,060,569	(12,999)	(1.21%)
6	616.1-.8	Fuel for Power Production	20,734	22,062	1,328	6.40%
7	618.1-.8	Chemicals	406,744	394,565	(12,179)	(2.99%)
8	620.1-.8	Materials & Supplies	764,803	837,494	72,691	9.50%
9	631.1-.8	Contractual Services - Eng.	15,319	15,933	614	4.01%
10	632.1-.8	Contractual Services - Acct.	81,332	84,593	3,261	4.01%
11	633.1-.8	Contractual Services - Legal	49,008	50,973	1,965	4.01%
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	354,769	486,216	131,447	37.05%
14	641.1-.8	Rental of Real Building/Real Property	78,288	93,160	14,872	19.00%
15	642.1-.8	Rental of Equipment	11,389	13,931	2,542	22.32%
16	650.1-.8	Transportation Expense	254,654	278,909	24,255	9.52%
17	656.1-.8	Insurance - Vehicle	55,753	57,988	2,236	4.01%
18	657.1-.8	Insurance - General Liability	114,605	143,938	29,334	25.60%
19	658.1-.8	Insurance - Workman's Comp	80,328	84,885	4,557	5.67%
20	659.1-.8	Insurance - Other	11,378	11,834	456	4.01%
21	660.1-.8	Advertising Expense	12,413	24,552	12,138	97.78%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	212,961	350,132	137,172	64.41%
23	667.1-.8	Reg. Comm. Exp. - Other	27,601	28,115	514	1.86%
24	670.1-.8	Bad Debt Expense	99,571	114,760	15,189	15.25%
25	675.1-.8	Miscellaneous Expenses	994,747	1,113,808	119,061	11.97%
26		**TOTAL WATER O & M EXPENSES**	11,950,778	13,285,621	1,334,843	11.17%
27		**TOTAL (LESS ACCTS 666 & 667)**	11,710,217	12,907,375	1,197,158	10.22%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.6	Salaries & Wages - Employees	1,834,374	2,122,443	288,069	15.70%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	455,544	506,276	50,732	11.14%
4	610.1-.6	Purchased Water	1,625,727	1,533,973	(91,754)	(5.64%)
5	615.1-.6	Purchased Power	1,036,787	1,018,318	(18,469)	(1.78%)
6	616.1-.6	Fuel for Power Production	20,734	22,062	1,328	6.40%
7	618.1-.6	Chemicals	406,744	394,565	(12,179)	(2.99%)
8	620.1-.6	Materials & Supplies	632,837	675,437	42,600	6.73%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	228,377	293,450	65,073	28.49%
14	641.1-.6	Rental of Real Building/Real Property	5,570	5,679	109	1.96%
15	642.1-.6	Rental of Equipment	8,061	8,410	349	4.33%
16	650.1-.6	Transportation Expense	190,469	206,604	16,135	8.47%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	32,818	34,640	1,822	5.55%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	180,784	184,645	3,861	2.14%
26		**TOTAL WATER O & M EXPENSES**	6,658,826	7,006,501	347,676	5.22%
27		**TOTAL (LESS ACCTS 666 & 667)**	6,658,826	7,006,501	347,676	5.22%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.7	Salaries & Wages - Employees	732,617	873,176	140,559	19.19%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	181,931	208,784	26,853	14.76%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	2,543	2,594	51	2.01%
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	40,459	46,455	5,996	14.82%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	28,623	33,494	4,872	17.02%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	13,107	14,287	1,180	9.00%
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	99,571	114,760	15,189	15.25%
25	675.7	Miscellaneous Expenses	249,744	274,758	25,014	10.02%
26	**TOTAL WATER O & M EXPENSES**		1,348,594	1,568,309	219,714	16.29%
27	**TOTAL (LESS ACCTS 666 & 667)**		1,348,594	1,568,309	219,714	16.29%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		*Interim Test* Year Ended 12/31/95	*Final Test* Year Ended 12/31/96	Difference Amount	%
1	601.8	Salaries & Wages - Employees	1,923,066	2,238,007	314,941	16.38%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	477,555	534,545	56,990	11.93%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	34,239	39,657	5,419	15.83%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	91,507	115,601	24,095	26.33%
9	631.8	Contractual Services - Eng.	15,319	15,933	614	4.01%
10	632.8	Contractual Services - Acct.	81,332	84,593	3,261	4.01%
11	633.8	Contractual Services - Legal	49,008	50,973	1,965	4.01%
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	126,392	192,766	66,374	52.51%
14	641.8	Rental of Real Building/Real Property	72,718	87,481	14,763	20.30%
15	642.8	Rental of Equipment	3,328	5,521	2,193	65.89%
16	650.8	Transportation Expense	35,562	38,811	3,248	9.13%
17	656.8	Insurance - Vehicle	55,753	57,988	2,236	4.01%
18	657.8	Insurance - General Liability	114,605	143,938	29,334	25.60%
19	658.8	Insurance - Workman's Comp	34,404	35,959	1,555	4.52%
20	659.8	Insurance - Other	11,378	11,834	456	4.01%
21	660.8	Advertising Expense	12,413	24,552	12,138	97.78%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	212,961	350,132	137,172	64.41%
23	667.8	Reg. Comm. Exp. - Other	27,601	28,115	514	1.86%
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	564,219	654,405	90,186	15.98%
26	**TOTAL WATER O & M EXPENSES**		3,943,358	4,710,811	767,454	19.46%
27	**TOTAL (LESS ACCTS 666 & 667)**		3,702,796	4,332,565	629,768	17.01%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					

Line No.	Amortization of Rate Case Expense:		(A) Total FPSC Filed	(B) Water
46				
47				
48				
49	Prior Unamortized Rate Case Expense			
50	Charlotte	N/A	$2,653	1,629
51	Marco Island	Docket No. 920655-WS	$106,820	65,575
52	GIGA	Docket No. 920199-WS	$677,601	415,969
53	Lehigh	Docket No. 911188-WS	$67,100	41,192
54			854,174	524,365
55	Current Rate Case Expense			
56	Consolidated Rate Case		*995,152*	*610,909*
57	Uniform Rate Investigation (See page 2 for detail)		432,089	265,253
58			1,427,241	876,163
59	Total Projected Rate Case Expense		2,281,415	1,400,528
60	Annual Amortization		$570,354	$350,132
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	76,829
64	% of Total		100.000000%	61.388552%
65				

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)
	Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	*Description*	Total Water Cost	How often to repeat
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1996

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	Name	1998 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**									
2	301.1	Organization	110,693	40	2.50%	2,768	0	2,768	0.00%	0	2,768
3	302.1	Franchise	267,543	40	2.50%	6,685	0	6,685	0.00%	0	6,685
4	339.1	Other Plant & Misc.	91,361	25	4.00%	3,652	0	3,652	0.00%	0	3,652
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	648,401	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	1,673,600	33	3.03%	50,712	0	50,712	9.90%	5,021	45,691
8	305.2	Collect. & Impound.	260,387	50	2.00%	5,204	0	5,204	7.59%	395	4,809
9	306.2	Lake, River & Other	0	NA	NA	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	3,854,049	30	3.33%	121,683	0	121,683	9.09%	11,057	110,626
11	308.2	Infiltration Galleries	0	NA	NA	0	0	0	0.00%	0	0
12	309.2	Supply Mains	2,078,788	35	2.86%	59,453	0	59,453	13.44%	7,989	51,464
13	310.2	Power Generation Equpi.	2,541,486	20	5.00%	127,072	0	127,072	0.00%	0	127,072
14	311.2	Pumping Equipment	6,177,050	20	5.00%	308,856	0	308,856	5.82%	17,985	290,871
15	339.2	Other Plant & Misc.	106,680	25	4.00%	4,267	0	4,267	0.00%	0	4,267
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	320,166	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	3,251,859	33	3.03%	98,534	0	98,534	0.00%	0	98,534
19	320.3	Water Treatment Equip.	7,441,818	22	4.55%	338,601	0	338,601	8.96%	30,345	308,256
20	321.3	Permeators	0	NA	NA	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	242,005	25	4.00%	9,682	0	9,682	0.00%	0	9,682
22		**TRANSMISSION & DISTRIBUTION**									
23	303.4	Land & Land Rights	59,362	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	175,055	33	3.03%	5,304	0	5,304	0.00%	0	5,304
25	330.4	Distr. Reservoirs	6,618,467	37	2.70%	178,699	0	178,699	0.80%	1,423	177,276
26	331.4	Transmission & Distribution	57,843,890	43	2.33%	1,347,783	0	1,347,783	24.47%	329,733	1,018,030
27	333.4	Services	8,819,741	40	2.50%	220,495	0	220,495	0.00%	0	220,495
28	334.4	Meters & Meter Installation	6,801,551	20	5.00%	340,081	0	340,081	0.00%	0	340,081
29	335.4	Hydrants	2,582,979	45	2.22%	57,344	0	57,344	0.00%	0	57,344
30	339.4	Other Plant & Misc.	248,280	25	4.00%	9,928	0	9,928	0.00%	0	9,928
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	219,452	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	2,237,440	40	2.50%	55,934	0	55,934	0.00%	0	55,934
34	340.5	Office Furniture & Equipment	1,382,732	15	6.67%	92,224	0	92,224	0.00%	0	92,224
35	340.51	Computer Equipment	3,680,722	6	16.67%	613,579	0	613,579	0.00%	0	613,579
36	341.5	Transportation Equipment	2,123,447	6	16.67%	353,977	0	353,977	0.00%	0	353,977
37	342.5	Stores Equipment	19,923	18	5.56%	1,109	0	1,109	0.00%	0	1,109
38	343.5	Tools, Shop & Garage	770,693	16	6.25%	48,163	0	48,163	0.00%	0	48,163
39	344.5	Laboratory Equipment	698,886	15	6.67%	46,615	0	46,615	0.00%	0	46,615
40	345.5	Power Operated Equipment	882,867	12	8.33%	73,523	0	73,523	0.00%	0	73,523
41	346.5	Communication Equipment	400,497	10	10.00%	40,049	0	40,049	0.00%	0	40,049
42	347.5	Miscellaneous Equipment	180,059	15	6.67%	12,008	0	12,008	0.00%	0	12,008
43	348.5	Other Tangible Plant	338,941	10	10.00%	33,894	0	33,894	0.00%	0	33,894
44		**INTANGIBLE PLANT**	469,597		2.79%	13,105	0	13,105	0.00%	0	13,105
45		**SUPPLY & PUMPING**	17,140,440		3.95%	677,247	0	677,247	6.27%	42,447	634,800
46		**WATER TREATMENT PLANT**	11,255,847		3.97%	446,817	0	446,817	6.79%	30,345	416,472
47		**TRANSMISSION & DISTRIBUTION**	83,149,325		2.60%	2,159,614	0	2,159,614	15.33%	331,156	1,828,458
48		**GENERAL PLANT**	12,935,458		10.60%	1,371,075	0	1,371,075	0.00%	0	1,371,075
49		**TOTAL DEPRECIATION EXPENSE**	124,950,667		3.74%	4,667,858	0	4,667,858	8.65%	403,948	4,263,910
50		**LESS: AMORTIZATION OF CIAC**				(1,195,981)	0	(1,195,981)	3.22%	(38,501)	(1,157,480)
51		**NET DEPRECIATION EXPENSE - WATER**				3,471,877	0	3,471,877		365,447	3,106,430

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note:
1. Depreciation rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	6,757,281	3.79%	256,333	0	256,333	0.51%	1,298	255,035
2	Line/Main Extension Fees	9,572,567	2.34%	223,759	0	223,759	2.13%	4,763	218,996
3	Meter Installation Fees	6,325,545	5.00%	316,284	0	316,284	0.00%	0	316,284
4	Contributed Lines	8,585,036	2.34%	200,866	0	200,866	12.52%	25,139	175,727
5	Contributed Property Other Than Lines	3,266,124	3.14%	102,693	0	102,693	7.11%	7,301	95,392
6	Service Installation Fees	3,841,618	2.50%	96,046	0	96,046	0.00%	0	96,046
7	**TOTAL WATER CIAC AMORT. EXP.**	38,348,171		1,195,981	0	1,195,981		38,501	1,157,480

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)
2. Amortization rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	1,673,600	50,712	3.03%
3	305.2 Collecting & Impounding reservoirs	260,387	5,204	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	3,654,049	121,683	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	2,078,788	59,453	2.86%
8	310.2 Power Generation Equipment	2,541,486	127,072	5.00%
9	311.2 Pumping Equipment	6,177,050	308,856	5.00%
10	339.2 Other Plant & Miscellaneous	106,680	4,267	4.00%
11	304.3 Structures & Improvements	3,251,859	98,534	3.03%
12	320.3 Water Treatment Equipment	7,441,818	338,601	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	242,005	9,682	4.00%
15	330.4 Distribution Reservoirs	6,618,467	178,699	2.70%
16	***COMPOSITE RATE***	34,046,187	1,302,763	3.83%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	175,055	5,304	3.03%
19	331.4 Transmission & Distribution	57,843,890	1,347,763	2.33%
20	335.4 Hydrants	2,582,979	57,344	2.22%
21	339.4 Other Plant & Miscellaneous	248,280	9,928	4.00%
22	***COMPOSITE RATE***	60,850,204	1,420,339	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	6,801,551	340,081	5.00%
25	**COMPOSITE RATE**	6,801,551	340,081	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 *Services*	8,819,741	220,495	2.50%
28	**COMPOSITE RATE**	8,819,741	220,495	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	34,046,187	1,302,763	3.83%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	60,850,204	1,420,339	2.33%
32	Meter Installation Fees (Line 25)	6,801,551	340,081	5.00%
33	Service Installation Fees (Line 28)	8,819,741	220,495	2.50%
34	**COMPOSITE RATE**	110,517,683	3,283,678	2.97%

Column:
(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note:
1. Amortization rate is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	816,445	0	816,445	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	391,543	27,147	418,690	B-5(W)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL PAYROLL TAXES**	391,543	27,147	418,690		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,211,552	85,470	1,297,022		
8	Non-used & Useful Property Tax Add-back (1)	0	236,139	236,139		
9	Adjusted Real Estate & Personal Property Tax	1,211,552	321,609	1,533,161		
10	Non-used & Useful Percent (2)			19.73%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(302,468)	(302,468)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,211,552	19,141	1,230,693		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	2,419,540	46,288	2,465,828		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant Level. Summaries reflect a weighted composite percent.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1996 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	*Operating Revenues*	18,143,220	0	18,143,220	B-4(W)
3	Less:				
4	O & M Expenses	12,847,972	437,650	13,285,621	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,106,430	0	3,106,430	B-13(W)
6	Amortization	(689)	0	(689)	B-18(W), A-21(S)
7	Taxes Other Than Income	2,419,540	46,288	2,465,828	B-15(W)
8	Pre-Tax Operating Expenses	18,373,253	483,938	18,857,191	
9	**PRE-TAX OPERATING INCOME**	(230,033)	(483,938)	(713,971)	
10	**INCOME TAX COMPUTATION:**				
11	*Pre-Tax Operating Income*	(230,033)	(483,938)	(713,971)	
12	Less:				
13	Interest Expense:				
14	Rate Base	54,026,282	939,160	54,965,442	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	2,857,990	49,682	2,907,672	C-3
17	Net Taxable Income (L11 - L16)	(3,088,023)	(533,620)	(3,621,643)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,191,205)	(205,844)	(1,397,049)	
20	Less:				
21	Parent Debt Adjustment	190,854	0	190,854	C-1(W)
22	Investment Tax Credit	27,086	0	27,086	C-7(W)
23	**TOTAL INCOME TAXES**	(1,409,146)	(205,844)	(1,614,989)	

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / FPSC Jurisdiction - Conventional Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	(64,578)				
2	Last Authorized Amortization Rate	0.98%				
3	Total Amortization Expense	(635)	0	(635)		A-20 (W)
4	Non-Used & Useful Amort. Exp.	(54)	0	(54)	From Below	
5	**NET AMORTIZATION EXPENSE**	(689)	0	(689)		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	(635)	0	(635)	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%) (1)	(8.47%)	0.00%	(8.47%)	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	(54)	0	(54)		To Above

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level.
Summaries reflect a weighted composite percent.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	93,075,469	(106,292)	92,969,177	A-5 (W)
2	Utility Land & Land Rights	877,816	46,300	924,116	A-5 (W)
3	Non-Used and Useful	(7,339,924)	0	(7,339,924)	A-7 (W)
4	Construction Work in Progress	0	0	0	--
5	Accumulated Depreciation	(24,413,320)	784,448	(23,628,872)	A-9 (W)
6	CIAC	(29,469,331)	44,090	(29,425,241)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	7,322,797	(42,920)	7,279,877	A-14 (W)
9	Acquisition Adjustments	(64,578)	0	(64,578)	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	27,526	0	27,526	A-20 (W)
11	Advances for Construction	(4,141,701)	0	(4,141,701)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(414,518)	0	(414,518)	Vol. II
13	Deferred Taxes	2,239,743	0	2,239,743	C-7 (W)
14	Working Capital Allowance	2,401,206	0	2,401,206	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	40,101,186	725,626	40,826,812	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1. Prior year retirements and/or cost of removal not reflected in MFR's	(49,613)	(49,612)	
3				
4	2. 1995 retirements due to plant interconnects	(56,680)	(56,680)	
5				
6	3.	0	0	
7				
8		(106,293)	(106,292)	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1. Used and Useful land adjustments	46,300	46,300	
11				
12	2.	0	0	
13				
14		46,300	46,300	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	***D. CONSTRUCTION WORK IN PROGRESS:***			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1. Prior year retirements and/or cost of removal not reflected in MFR's	74,637	74,637	
29				
30	2. 1995 retirements due to plant interconnects	26,986	26,986	
31				
32	3. *Pre-1992 depreciation retirements not reflected in MFR's*	11,402	11,402	
33				
34	4. N/A	0	0	
35				
36	5. Accum Depreciation reduction related to NU&U Mains	671,423	671,423	
37				
38		784,448	784,448	
39	**F. CIAC:**			A-12 (W)
40	1. Transfer Unclaimed Refunds to CIAC	(21,817)	(21,817)	
41				
42	2. 1995 retirements due to plant interconnects	65,904	65,904	
43				
44				
45		44,087	44,087	
46				
47	**SUBTOTAL**	768,873	768,874	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1. 1995 retirements due to plant interconnects	(42,920)	(42,920)	
3				
4	2.	0	0	
5				
6		(42,920)	(42,920)	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9			0	
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15			0	
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21			0	
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27			0	
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33			0	
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39			0	
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	725,952	725,954	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1	**Balance per order 12/31/84**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**Balance per order 12/31/88**	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			0
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**Balance per order 12/31/91(Uniform Plants, excluding Burnt Store)**		67,986,777
10	Utility Adjustments to ordered balance (1)		(96,649)
11	1992 Additions		979,969
12	1992 Retirements		248,257
13	1992 Adjustments		0
14	1992 Net Additions		731,711
15	**12/31/92 Balance**		68,621,839
16	**Balance per order 12/31/92**		0
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		5,356,608
19	1993 Retirements		159,345
20	1993 Adjustments	General Plant Allocation True-up	709,096
21	1993 Net Additions		5,906,360
22	**12/31/93 Balance**		74,528,200
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		8,402,005
26	1994 Retirements		359,038
27	1994 Adjustments		0
28	1994 Net Additions		8,042,967
29	**12/31/94 Balance**		82,571,166
30	**Balance per order 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(66,758)
32	1995 Additions		9,197,819
33	1995 Retirements		324,936
34	1995 Adjustments		0
35	1995 Net Additions		8,872,883
36	**12/31/95 Balance**		91,377,292
37	**Balance per order 12/31/95**		0
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(623,290)
39	1996 Additions		7,529,658
40	1996 Retirements		685,734
41	1996 Adjustments	Prior year retirements and used and useful land adjustments	(59,993)
42	1996 Net Additions		6,783,932
43	**12/31/96 Balance**		97,537,934

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions 12/31/95 - 12/31/96 Gross	(4) Retirements	(5) Net	(6) 1996 PLANT IN SERVICE Balance Per Books 12/31/96	(7) Utility Adjustments	(8) Adjusted Balance 12/31/96	(9) 1996 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	53,362	0	0	0	53,362	0	53,362	53,362	0	53,362
3	302.1 Franchises	254,586	0	0	0	254,586	0	254,586	254,586	0	254,586
4	339.1 Other Plant & Miscellaneous	91,219	0	0	0	91,219	0	91,219	91,219	0	91,219
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	413,799	0	0	0	413,799	46,300	460,099	413,799	46,300	460,099
7	304.2 Structures & Improvements	1,638,055	0	0	0	1,638,055	(14,226)	1,623,828	1,638,055	(14,227)	1,623,828
8	305.2 Collecting & Impounding reservoirs	217,043	0	0	0	217,043	(5)	217,038	217,043	(5)	217,038
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,267,789	144,583	(28,000)	116,583	3,384,372	(65,940)	3,318,432	3,326,298	(65,938)	3,260,360
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,902,399	11,900	(4,500)	7,400	1,909,799	(49)	1,909,751	1,902,968	(49)	1,902,919
13	310.2 Power Generation Equipment	2,350,495	0	0	0	2,350,495	(2,029)	2,348,466	2,350,495	(2,029)	2,348,466
14	311.2 Pumping Equipment	5,725,017	97,138	(22,310)	74,828	5,799,845	(13,522)	5,786,323	5,776,633	(13,522)	5,763,111
15	339.2 Other Plant & Miscellaneous	70,130	0	0	0	70,130	23	70,153	70,130	23	70,153
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	248,182	0	0	0	248,182	0	248,182	248,182	0	248,182
18	304.3 Structures & Improvements	2,259,673	50,023	0	50,023	2,309,696	(1,515)	2,308,181	2,287,338	(1,515)	2,285,823
19	320.3 Water Treatment Equipment	5,089,666	641,628	(28,000)	613,628	5,703,294	(9,030)	5,694,265	5,508,367	(9,030)	5,499,337
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	57,961	264,976	0	264,976	322,937	0	322,937	190,449	0	190,449
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	57,859	0	0	0	57,859	0	57,859	57,859	0	57,859
24	304.4 Structures & Improvements	63,948	0	0	0	63,948	0	63,948	63,948	0	63,948
25	330.4 Distribution Reservoirs	5,290,249	1,755,079	(70,569)	1,684,510	6,974,759	0	6,974,759	5,694,480	0	5,694,480
26	331.4 Transmission & Distribution	39,725,567	2,923,305	(525,307)	2,397,998	42,123,565	0	42,123,565	40,953,342	0	40,953,342
27	333.4 Services	6,690,250	288,961	0	288,961	6,979,210	0	6,979,210	6,820,313	0	6,820,313
28	334.4 Meters & Meter Installation	4,451,239	464,002	0	464,002	4,915,242	0	4,915,242	4,683,241	0	4,683,241
29	335.4 Hydrants	1,788,662	43,435	0	43,435	1,832,097	0	1,832,097	1,796,854	0	1,796,854
30	339.4 Other Plant & Miscellaneous	242,458	0	0	0	242,458	0	242,458	242,458	0	242,458
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	157,977	0	0	0	157,977	0	157,977	157,977	0	157,977
33	304.5 Structures & Improvements	1,606,245	13,578	(7,048)	6,531	1,612,775	0	1,612,775	1,610,669	0	1,610,669
34	340.5 Office Furniture & Equipment	995,389	0	0	0	995,389	0	995,389	995,389	0	995,389
35	340.51 Computer Equipment	2,345,149	503,039	0	503,039	2,848,188	0	2,848,188	2,649,646	0	2,649,646
36	341.5 Transportation Equipment	1,487,696	67,590	0	67,590	1,555,285	0	1,555,285	1,528,609	0	1,528,609
37	342.5 Stores Equipment	14,342	0	0	0	14,342	0	14,342	14,342	0	14,342
38	343.5 Tools, Shop & Garage Equipment	542,471	20,367	0	20,367	562,838	0	562,838	554,800	0	554,800
39	344.5 Laboratory Equipment	493,438	15,974	0	15,974	509,413	0	509,413	503,108	0	503,108
40	345.5 Power Operated Equipment	499,768	224,079	0	224,079	723,847	0	723,847	635,407	0	635,407
41	346.5 Communication Equipment	288,307	0	0	0	288,307	0	288,307	288,307	0	288,307
42	347.5 Miscellaneous Equipment	129,619	0	0	0	129,619	0	129,619	129,619	0	129,619
43	348.5 Other Tangible Plant	243,994	0	0	0	243,994	0	243,994	243,994	0	243,994
44	**INTANGIBLE PLANT**	399,167	0	0	0	399,167	0	399,167	399,167	0	399,167
45	**SUPPLY & PUMPING**	15,584,726	253,621	(54,810)	198,811	15,783,537	(49,448)	15,734,090	15,695,421	(49,447)	15,645,974
46	**WATER TREATMENT PLANT**	7,655,482	956,627	(28,000)	928,627	8,584,109	(10,545)	8,573,564	8,234,336	(10,545)	8,223,791
47	**TRANSMISSION & DISTRIBUTION**	58,310,231	5,474,782	(595,876)	4,878,906	63,189,137	0	63,189,137	60,312,495	0	60,312,495
48	**GENERAL PLANT**	8,804,395	844,628	(7,048)	837,581	9,641,975	0	9,641,975	9,311,866	0	9,311,866
49	**TOTAL PLANT IN SERVICE**	90,754,002	7,529,658	(685,734)	6,843,925	97,597,927	(59,993)	97,537,934	93,953,286	(59,992)	93,893,294
50	**LAND & LAND RIGHTS**	877,816	0	0	0	877,816	46,300	924,116	877,816	46,300	924,116
51	**TOTAL PIS LESS LAND**	89,876,186	7,529,658	(685,734)	6,843,925	96,720,111	(106,293)	96,613,818	93,075,469	(106,292)	92,969,177

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	53,362	53,362	53,362	53,362	53,362	53,362	53,362	53,362	53,362	53,362	53,362	53,362	53,362	0	53,362
3	302.1 Franchises	254,586	254,586	254,586	254,586	254,586	254,586	254,586	254,586	254,586	254,586	254,586	254,586	254,586	0	254,586
4	339.1 Other Plant & Miscellaneous	91,219	91,219	91,219	91,219	91,219	91,219	91,219	91,219	91,219	91,219	91,219	91,219	91,219	0	91,219
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	413,799	413,799	413,799	413,799	413,799	413,799	413,799	413,799	413,799	413,799	413,799	413,799	413,799	0	413,799
7	304.2 Structures & Improvements	1,638,055	1,638,055	1,638,055	1,638,055	1,638,055	1,638,055	1,638,055	1,638,055	1,638,055	1,638,055	1,638,055	1,638,055	1,638,055	0	1,638,055
8	305.2 Collecting & Impounding reservoirs	217,043	217,043	217,043	217,043	217,043	217,043	217,043	217,043	217,043	217,043	217,043	217,043	217,043	0	217,043
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,267,789	3,262,289	3,275,379	3,275,379	3,275,379	3,275,379	3,304,049	3,384,372	3,384,372	3,384,372	3,384,372	3,384,372	3,384,372	116,583	3,326,298
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,902,399	1,902,399	1,902,399	1,902,399	1,902,399	1,902,399	1,902,399	1,902,399	1,902,399	1,902,399	1,902,399	1,902,399	1,909,799	7,400	1,902,988
13	310.2 Power Generation Equipment	2,350,495	2,350,495	2,350,495	2,350,495	2,350,495	2,350,495	2,350,495	2,350,495	2,350,495	2,350,495	2,350,495	2,350,495	2,350,495	0	2,350,495
14	311.2 Pumping Equipment	5,725,017	5,760,541	5,760,541	5,760,541	5,760,541	5,758,257	5,773,722	5,799,845	5,799,845	5,799,845	5,799,845	5,799,845	5,799,845	74,828	5,776,633
15	339.2 Other Plant & Miscellaneous	70,130	70,130	70,130	70,130	70,130	70,130	70,130	70,130	70,130	70,130	70,130	70,130	70,130	0	70,130
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	248,182	248,182	248,182	248,182	248,182	248,182	248,182	248,182	248,182	248,182	248,182	248,182	248,182	0	248,182
18	304.3 Structures & Improvements	2,259,673	2,259,673	2,271,573	2,271,573	2,271,573	2,271,573	2,271,573	2,309,696	2,309,696	2,309,696	2,309,696	2,309,696	2,309,696	50,023	2,287,338
19	320.3 Water Treatment Equipment	5,089,666	5,089,666	5,144,966	5,144,966	5,513,155	5,703,294	5,703,294	5,703,294	5,703,294	5,703,294	5,703,294	5,703,294	5,703,294	613,628	5,508,367
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	57,961	80,041	102,122	124,202	146,282	168,363	190,454	212,534	234,615	256,695	278,776	300,856	322,937	264,976	190,449
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	57,859	57,859	57,859	57,859	57,859	57,859	57,859	57,859	57,859	57,859	57,859	57,859	57,859	0	57,859
24	304.4 Structures & Improvements	63,948	63,948	63,948	63,948	63,948	63,948	63,948	63,948	63,948	63,948	63,948	63,948	63,948	0	63,948
25	330.4 Distribution Reservoirs	5,290,249	5,376,801	5,376,601	5,388,501	5,451,253	5,480,753	5,542,953	5,542,953	5,542,953	5,542,953	5,542,953	6,974,759	6,974,759	1,684,510	5,694,480
26	331.4 Transmission & Distribution	39,725,567	39,725,567	39,966,592	40,855,179	40,967,628	40,976,428	41,173,753	41,204,376	41,204,376	41,550,137	41,550,137	41,550,137	42,123,565	2,397,998	40,953,342
27	333.4 Services	6,690,250	6,710,858	6,731,466	6,752,075	6,772,683	6,793,292	6,813,910	6,834,518	6,855,127	6,875,735	6,896,344	6,958,602	6,979,210	288,961	6,820,313
28	334.4 Meters & Meter Installation	4,451,239	4,489,905	4,528,570	4,567,235	4,605,901	4,644,566	4,683,250	4,721,915	4,760,580	4,799,246	4,837,911	4,876,576	4,915,242	464,002	4,683,241
29	335.4 Hydrants	1,788,662	1,788,662	1,788,662	1,788,662	1,788,662	1,788,662	1,788,662	1,788,662	1,788,662	1,788,662	1,808,297	1,832,097	1,832,097	43,435	1,796,854
30	339.4 Other Plant & Miscellaneous	242,458	242,458	242,458	242,458	242,458	242,458	242,458	242,458	242,458	242,458	242,458	242,458	242,458	0	242,458
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	157,977	157,977	157,977	157,977	157,977	157,977	157,977	157,977	157,977	157,977	157,977	157,977	157,977	0	157,977
33	304.5 Structures & Improvements	1,606,245	1,611,631	1,612,047	1,613,157	1,613,379	1,613,600	1,607,871	1,608,092	1,608,313	1,609,424	1,610,497	1,611,665	1,612,775	6,531	1,610,669
34	340.5 Office Furniture & Equipment	995,389	995,389	995,389	995,389	995,389	995,389	995,389	995,389	995,389	995,389	995,389	995,389	995,389	0	995,389
35	340.51 Computer Equipment	2,345,149	2,544,705	2,560,098	2,601,246	2,609,446	2,617,645	2,666,491	2,674,690	2,682,890	2,724,038	2,783,778	2,907,040	2,848,188	503,039	2,649,646
36	341.5 Transportation Equipment	1,487,896	1,514,508	1,516,577	1,522,105	1,523,207	1,524,309	1,530,872	1,531,974	1,533,075	1,538,604	1,543,944	1,549,756	1,555,285	67,590	1,528,609
37	342.5 Stores Equipment	14,342	14,342	14,342	14,342	14,342	14,342	14,342	14,342	14,342	14,342	14,342	14,342	14,342	0	14,342
38	343.5 Tools, Shop & Garage Equipment	542,471	550,551	551,174	552,840	553,172	553,504	555,482	555,814	556,146	557,812	559,421	561,172	562,838	20,367	554,800
39	344.5 Laboratory Equipment	493,438	499,775	500,264	501,571	501,831	502,092	503,643	503,903	504,163	505,470	506,732	508,106	509,413	15,974	503,106
40	345.5 Power Operated Equipment	499,768	586,660	595,517	613,847	617,499	621,152	642,910	646,563	650,215	668,545	686,247	705,518	723,847	224,079	635,407
41	346.5 Communication Equipment	288,307	288,307	288,307	288,307	288,307	288,307	288,307	288,307	288,307	288,307	288,307	288,307	288,307	0	288,307
42	347.5 Miscellaneous Equipment	129,619	129,619	129,619	129,619	129,619	129,619	129,619	129,619	129,619	129,619	129,619	129,619	129,619	0	129,619
43	348.5 Other Tangible Plant	243,994	243,994	243,994	243,994	243,994	243,994	243,994	243,994	243,994	243,994	243,994	243,994	243,994	0	243,994
44	**INTANGIBLE PLANT**	399,167	399,167	399,167	399,167	399,167	399,167	399,167	399,167	399,167	399,167	399,167	399,167	399,167	0	399,167
45	**SUPPLY & PUMPING**	15,584,726	15,614,750	15,627,840	15,627,840	15,627,840	15,623,556	15,669,691	15,776,137	15,776,137	15,776,137	15,776,137	15,776,137	15,783,537	198,811	15,695,421
46	**WATER TREATMENT PLANT**	7,655,482	7,677,563	7,766,843	7,788,924	8,179,193	8,391,413	8,413,504	8,473,707	8,495,787	8,517,868	8,539,948	8,562,029	8,584,109	928,627	8,234,336
47	**TRANSMISSION & DISTRIBUTION**	58,310,231	58,455,857	58,776,156	59,515,916	59,950,391	60,047,965	60,366,792	60,456,689	60,515,963	60,920,997	60,999,906	62,556,436	63,189,137	4,878,906	60,312,495
48	**GENERAL PLANT**	8,804,395	9,139,459	9,165,305	9,234,395	9,248,163	9,261,930	9,336,896	9,350,663	9,364,431	9,433,521	9,500,247	9,572,885	9,641,975	837,581	9,311,866
49	**TOTAL PLANT IN SERVICE**	90,754,002	91,286,796	91,735,311	92,566,243	93,404,755	93,724,031	94,186,050	94,456,364	94,551,485	95,047,691	95,215,406	96,866,654	97,597,927	6,843,925	93,953,286
50	**LAND & LAND RIGHTS**	877,816	877,816	877,816	877,816	877,816	877,816	877,816	877,816	877,816	877,816	877,816	877,816	877,816	0	877,816
51	**TOTAL PIS LESS LAND**	89,876,186	90,408,980	90,857,495	91,688,427	92,526,938	92,846,215	93,308,234	93,578,547	93,673,669	94,169,875	94,337,590	95,988,838	96,720,111	6,843,925	93,075,469

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(5,500)	13,090	0	0	0	28,670	80,323	0	0	0	0	0	116,583	58,508
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	7,400	7,400	569
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	35,524	0	0	0	(4,284)	17,465	26,123	0	0	0	0	0	74,828	51,616
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	11,900	0	0	0	38,123	0	0	0	0	0	0	50,023	27,564
19	320.3 Water Treatment Equipment	0	55,300	0	368,189	190,139	0	0	0	0	0	0	0	613,628	418,701
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	22,080	22,080	22,080	22,080	22,080	22,091	22,080	22,080	22,080	22,080	22,080	22,080	264,976	132,489
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	86,352	0	11,900	62,752	29,500	62,200	0	0	0	0	1,431,906	0	1,684,510	404,231
26	331.4 Transmission & Distribution	0	261,025	668,587	312,449	8,900	197,325	30,623	0	345,761	0	0	573,426	2,397,996	1,227,774
27	333.4 Services	20,608	20,608	20,608	20,608	20,608	20,618	20,608	20,608	20,608	20,608	52,258	20,608	266,961	130,066
28	334.4 Meters & Meter Installation	38,665	38,665	38,665	38,665	38,665	38,684	38,665	38,665	38,665	38,665	38,665	38,665	464,002	232,003
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	19,635	23,800	0	43,435	8,193
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5,387	415	1,111	221	221	(5,729)	221	221	1,111	1,073	1,168	1,111	6,531	4,424
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	199,556	15,393	41,149	8,200	8,200	48,645	8,200	8,200	41,149	39,740	43,261	41,149	503,039	304,501
36	341.5 Transportation Equipment	26,813	2,068	5,529	1,102	1,102	6,563	1,102	1,102	5,529	5,340	5,813	5,529	67,590	40,914
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	8,080	623	1,666	332	332	1,978	332	332	1,666	1,609	1,752	1,666	20,367	12,326
39	344.5 Laboratory Equipment	6,337	489	1,307	260	260	1,551	260	260	1,307	1,262	1,374	1,307	15,974	9,665
40	345.5 Power Operated Equipment	86,892	6,857	18,330	3,652	3,652	21,758	3,652	3,652	18,330	17,702	19,271	18,330	224,079	135,641
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	30,024	13,090	0	0	(4,284)	46,135	106,446	0	0	0	0	7,400	198,811	110,693
46	**WATER TREATMENT PLANT**	22,080	89,280	22,080	390,269	212,219	22,091	60,203	22,080	22,080	22,080	22,080	22,080	926,627	578,854
47	**TRANSMISSION & DISTRIBUTION**	145,626	320,299	739,761	434,475	97,574	318,827	89,897	59,274	405,035	78,909	1,556,530	632,702	4,878,906	2,002,267
48	**GENERAL PLANT**	335,064	25,846	69,091	13,767	13,767	74,966	13,767	13,767	69,091	66,726	72,638	69,091	837,581	507,471
49	**TOTAL NET ADDITIONS**	532,794	448,515	830,932	838,512	319,277	462,019	270,314	95,122	496,206	167,715	1,651,248	731,273	6,843,925	3,199,285
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	532,794	448,515	830,932	838,512	319,277	462,019	270,314	95,122	496,206	167,715	1,651,248	731,273	6,843,925	3,199,285

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 960495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average

FPSC
Schedule: A-5 (W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	13,090	0	0	0	51,170	80,323	0	0	0	0	0	144,583	75,701
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	11,900	11,900	915
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	43,050	0	0	0	0	27,965	26,123	0	0	0	0	0	97,138	66,853
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	11,900	0	0	0	0	38,123	0	0	0	0	0	50,023	27,664
19	320.3 Water Treatment Equipment	0	83,300	0	368,189	190,139	0	0	0	0	0	0	0	641,628	442,393
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	22,080	22,080	22,080	22,080	22,080	22,091	22,080	22,080	22,080	22,080	22,080	22,080	264,976	132,488
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	93,921	0	11,900	62,752	59,500	95,200	0	0	0	0	1,431,806	0	1,755,079	447,448
26	331.4 Transmission & Distribution	0	425,433	843,428	477,507	23,800	197,325	30,623	0	345,761	0	0	579,428	2,923,305	1,625,347
27	333.4 Services	20,608	20,608	20,608	20,608	20,608	20,618	20,608	20,608	20,608	20,608	62,258	20,608	288,961	130,066
28	334.4 Meters & Meter Installation	38,665	38,665	38,665	38,665	38,665	38,684	38,665	38,665	38,665	38,665	38,665	38,665	464,002	232,003
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	19,635	23,800	0	43,435	8,193
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5,387	415	1,111	221	221	1,318	221	221	1,111	1,073	1,168	1,111	13,578	8,222
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	199,556	15,393	41,149	8,200	8,200	48,845	8,200	8,200	41,149	39,740	43,261	41,149	503,039	304,501
36	341.5 Transportation Equipment	26,813	2,068	5,529	1,102	1,102	6,563	1,102	1,102	5,529	5,340	5,813	5,529	67,590	40,914
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	8,080	623	1,666	332	332	1,978	332	332	1,666	1,609	1,752	1,666	20,367	12,326
39	344.5 Laboratory Equipment	6,337	489	1,307	260	260	1,551	260	260	1,307	1,262	1,374	1,307	15,974	9,665
40	345.5 Power Operated Equipment	88,892	6,857	18,330	3,652	3,652	21,758	3,652	3,652	18,330	17,702	19,271	18,330	224,079	135,641
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	43,050	13,090	0	0	0	79,135	106,446	0	0	0	0	11,900	253,621	143,469
46	**WATER TREATMENT PLANT**	22,080	117,280	22,080	390,269	212,219	22,091	60,203	22,080	22,080	22,080	22,080	22,080	956,527	602,546
47	**TRANSMISSION & DISTRIBUTION**	153,195	484,707	914,602	599,533	142,574	351,827	89,897	59,274	405,035	78,909	1,556,530	638,702	5,474,782	2,443,057
48	**GENERAL PLANT**	335,064	25,846	69,091	13,767	13,767	82,013	13,767	13,767	69,091	66,726	72,639	69,091	844,628	511,269
49	**TOTAL GROSS ADDITIONS**	553,389	640,923	1,005,773	1,003,570	368,561	535,067	270,314	95,122	496,206	167,715	1,651,248	741,773	7,529,658	3,700,341
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	553,389	640,923	1,005,773	1,003,570	368,561	535,067	270,314	95,122	496,206	167,715	1,651,248	741,773	7,529,658	3,700,341

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	5,500	0	0	0	0	22,500	0	0	0	0	0	0	28,000	17,192
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	4,500	4,500	346
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	7,526	0	0	0	4,284	10,500	0	0	0	0	0	0	22,310	15,237
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	28,000	0	0	0	0	0	0	0	0	0	0	28,000	23,692
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	7,569	0	0	0	30,000	33,000	0	0	0	0	0	0	70,569	43,218
26	331.4 Transmission & Distribution	0	164,408	174,841	165,058	15,000	0	0	0	0	0	0	6,000	525,307	397,571
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	7,048	0	0	0	0	0	0	7,048	3,796
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	13,026	0	0	0	4,284	33,000	0	0	0	0	0	4,500	54,810	32,775
46	**WATER TREATMENT PLANT**	0	28,000	0	0	0	0	0	0	0	0	0	0	28,000	23,692
47	**TRANSMISSION & DISTRIBUTION**	7,569	164,408	174,841	165,058	45,000	33,000	0	0	0	0	0	6,000	595,876	440,789
48	**GENERAL PLANT**	0	0	0	0	0	7,048	0	0	0	0	0	0	7,048	3,796
49	**TOTAL RETIREMENTS**	20,595	192,408	174,841	165,058	49,284	73,048	0	0	0	0	0	10,500	685,734	501,052
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	20,595	192,408	174,841	165,058	49,284	73,048	0	0	0	0	0	10,500	685,734	501,052

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Avg. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	46,300	0	0	0	0	0	0	0	0	0	0	0	46,300	46,300
7	304.2 Structures & Improvements	(14,226)	0	0	0	0	0	0	0	0	0	0	0	(14,226)	(14,227)
8	305.2 Collecting & Impounding reservoirs	(5)	0	0	0	0	0	0	0	0	0	0	0	(5)	(5)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(65,940)	0	0	0	0	0	0	0	0	0	0	0	(65,940)	(65,936)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	(49)	0	0	0	0	0	0	0	0	0	0	0	(49)	(49)
13	310.2 Power Generation Equipment	(2,029)	0	0	0	0	0	0	0	0	0	0	0	(2,029)	(2,029)
14	311.2 Pumping Equipment	(13,522)	0	0	0	0	0	0	0	0	0	0	0	(13,522)	(13,522)
15	339.2 Other Plant & Miscellaneous	23	0	0	0	0	0	0	0	0	0	0	0	23	23
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	(1,515)	0	0	0	0	0	0	0	0	0	0	0	(1,515)	(1,515)
19	320.3 Water Treatment Equipment	(9,030)	0	0	0	0	0	0	0	0	0	0	0	(9,030)	(9,030)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	(49,448)	0	0	0	0	0	0	0	0	0	0	0	(49,448)	(49,447)
46	**WATER TREATMENT PLANT**	(10,545)	0	0	0	0	0	0	0	0	0	0	0	(10,545)	(10,545)
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(59,993)	0	0	0	0	0	0	0	0	0	0	0	(59,993)	(59,992)
50	**LAND & LAND RIGHTS**	46,300	0	0	0	0	0	0	0	0	0	0	0	46,300	46,300
51	**TOTAL PIS LESS LAND**	(106,293)	0	0	0	0	0	0	0	0	0	0	0	(106,293)	(106,292)

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	53,362	0.00%	0
3	302.1 Franchises	254,586	0.00%	0
4	339.1 Other Plant & Miscellaneous	91,219	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	460,099	0.00%	0
7	304.2 Structures & Improvements	1,623,828	9.84%	159,773
8	305.2 Collecting & Impounding reservoirs	217,038	8.77%	19,041
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	3,260,360	9.36%	305,210
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	1,902,919	14.50%	275,979
13	310.2 Power Generation Equipment	2,348,466	0.00%	0
14	311.2 Pumping Equipment	5,763,111	5.90%	340,260
15	339.2 Other Plant & Miscellaneous	70,153	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	248,182	0.00%	0
18	304.3 Structures & Improvements	2,285,823	0.00%	0
19	320.3 Water Treatment Equipment	5,499,337	7.16%	394,027
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	190,449	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	57,859	0.00%	0
24	304.4 Structures & Improvements	63,948	0.00%	0
25	330.4 Distribution Reservoirs	5,694,480	0.00%	0
26	331.4 Transmission & Distribution	40,953,342	24.59%	10,072,458
27	333.4 Services	6,820,313	0.00%	0
28	334.4 Meters & Meter Installation	4,683,241	0.00%	0
29	335.4 Hydrants	1,796,854	0.00%	0
30	339.4 Other Plant & Miscellaneous	242,458	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	157,977	0.00%	0
33	304.5 Structures & Improvements	1,610,669	0.00%	0
34	340.5 Office Furniture & Equipment	995,389	0.00%	0
35	340.51 Computer Equipment	2,649,646	0.00%	0
36	341.5 Transportation Equipment	1,528,609	0.00%	0
37	342.5 Stores Equipment	14,342	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	554,800	0.00%	0
39	344.5 Laboratory Equipment	503,108	0.00%	0
40	345.5 Power Operated Equipment	635,407	0.00%	0
41	346.5 Communication Equipment	268,307	0.00%	0
42	347.5 Miscellaneous Equipment	129,619	0.00%	0
43	348.5 Other Tangible Plant	243,994	0.00%	0
44	**INTANGIBLE PLANT**	399,167	0.00%	0
45	**SUPPLY & PUMPING**	15,645,974	7.03%	1,100,263
46	**WATER TREATMENT PLANT**	8,223,791	4.79%	394,027
47	**TRANSMISSION & DISTRIBUTION**	60,312,495	16.70%	10,072,458
48	**GENERAL PLANT**	9,311,866	0.00%	0
49	**TOTAL PLANT IN SERVICE**	93,893,294	12.32%	11,566,748
50	**LAND & LAND RIGHTS**	924,116	0.00%	0
51	**TOTAL PIS LESS LAND**	92,969,177	12.44%	11,566,748

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	
		AVERAGE 1996 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	11,566,748	0	11,566,748	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(2,065,051)	0	(2,065,051)	A-9 (W)
4	CIAC	(1,605,187)	0	(1,605,187)	A-12 (W)
5	Accumulated Amort. of CIAC	304,654	0	304,654	A-14 (W)
6	Advances for Construction	(861,446)	0	(861,446)	A-16 (W)
7	Other	206	0	206	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	7,339,924	0	7,339,924	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	**Balance per order 12/31/84**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**Balance per order 12/31/88**	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		0
2	**Balance per order 12/31/90**		0
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**Balance per order 12/31/91(Uniform Plants, excluding Burnt Store)**		14,210,495
10	Utility Adjustments to ordered balance (1)		(242,001)
11	1992 Additions		1,874,777
12	1992 Retirements		242,392
13	1992 Adjustments		0
14	1992 Net Additions		1,632,386
15	**12/31/92 Balance**		15,600,880
16	**Balance per order 12/31/92**		0
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		2,076,362
19	1993 Retirements		159,345
20	1993 Adjustments	General Plant Allocation True-up	435,422
21	1993 Net Additions		2,352,440
22	**12/31/93 Balance**		17,953,319
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		2,854,410
26	1994 Retirements		354,030
27	1994 Adjustments		0
28	1994 Net Additions		2,500,380
29	**12/31/94 Balance**		20,453,699
30	**Balance per order 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(29,651)
32	1995 Additions		3,233,841
33	1995 Retirements		324,936
34	1995 Adjustments		0
35	1995 Net Additions		2,908,905
36	**12/31/95 Balance**		23,332,953
37	**Balance per order 12/31/95**		0
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(178,452)
39	1996 Additions		3,514,527
40	1996 Retirements		681,450
41	1996 Adjustments	Prior year retirements / cost of removal	(784,448)
42	1996 Net Additions		2,048,629
43	**12/31/96 Balance**		25,203,130

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	6,749	1,335	8,084	0	8,084	7,417	0	7,417
3	302.1 Franchises	64,670	6,361	71,031	0	71,031	67,849	0	67,849
4	339.1 Other Plant & Miscellaneous	36,526	3,646	40,172	0	40,172	38,349	0	38,349
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	572,743	49,203	621,946	(13,058)	608,888	597,343	(13,058)	584,285
8	305.2 Collecting & Impounding reservoirs	84,630	4,337	88,967	(1)	88,966	86,798	(1)	86,797
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	759,865	80,573	840,438	(76,437)	764,001	796,960	(76,437)	720,523
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	459,603	49,924	509,527	(8)	509,519	486,469	(8)	486,461
13	310.2 Power Generation Equipment	300,649	117,421	418,070	(3,496)	414,574	359,360	(3,496)	355,864
14	311.2 Pumping Equipment	2,136,643	270,132	2,406,775	(8,723)	2,398,052	2,268,119	(8,723)	2,259,396
15	339.2 Other Plant & Miscellaneous	45,988	2,806	48,794	4	48,798	47,391	4	47,395
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	346,550	69,263	415,813	(342)	415,471	381,180	(342)	380,838
19	320.3 Water Treatment Equipment	1,485,558	222,219	1,707,777	(8,758)	1,699,019	1,586,973	(8,758)	1,578,215
20	321.3 Permeators	168	0	168	0	168	168	0	168
21	339.3 Other Plant & Miscellaneous	50,646	7,619	58,265	0	58,265	54,455	0	54,455
22	***TRANSMISSION & DISTRIBUTION***								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	10,986	1,937	12,923	0	12,923	11,953	0	11,953
25	330.4 Distribution Reservoirs	1,074,547	83,182	1,157,729	0	1,157,729	1,108,203	0	1,108,203
26	331.4 Transmission & Distribution	7,982,568	428,907	8,411,475	(671,423)	7,740,052	8,062,103	(671,423)	7,390,680
27	333.4 Services	1,448,445	170,510	1,618,955	(2,206)	1,616,749	1,533,698	(2,206)	1,531,492
28	334.4 Meters & Meter Installation	1,713,911	234,165	1,948,076	0	1,948,076	1,830,991	0	1,830,991
29	335.4 Hydrants	334,817	39,893	374,710	0	374,710	354,765	0	354,765
30	339.4 Other Plant & Miscellaneous	44,269	9,695	53,964	0	53,964	49,114	0	49,114
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	363,053	33,216	396,270	0	396,270	379,388	0	379,388
34	340.5 Office Furniture & Equipment	458,773	66,389	525,162	0	525,162	491,966	0	491,966
35	340.51 Computer Equipment	*1,076,969*	*441,699*	*1,518,668*	*0*	*1,518,868*	*1,297,817*	*0*	*1,297,817*
36	341.5 Transportation Equipment	1,098,927	254,818	1,353,745	0	1,353,745	1,226,336	0	1,226,336
37	342.5 Stores Equipment	4,863	799	5,662	0	5,662	5,266	0	5,266
38	343.5 Tools, Shop & Garage Equipment	280,712	34,670	315,382	0	315,382	298,046	0	298,046
39	344.5 Laboratory Equipment	72,991	33,557	106,548	0	106,548	89,768	0	89,768
40	345.5 Power Operated Equipment	509,976	52,927	562,903	0	562,903	536,438	0	536,438
41	346.5 Communication Equipment	134,806	28,830	163,636	0	163,636	149,217	0	149,217
42	347.5 Miscellaneous Equipment	32,592	8,644	41,236	0	41,236	36,913	0	36,913
43	348.5 Other Tangible Plant	160,309	24,400	184,709	0	184,709	172,508	0	172,508
44	**INTANGIBLE PLANT**	107,945	11,342	119,287	0	119,287	113,615	0	113,615
45	**SUPPLY & PUMPING**	4,360,121	574,396	4,934,517	(101,719)	4,832,798	4,642,439	(101,719)	4,540,720
46	**WATER TREATMENT PLANT**	1,882,922	299,101	2,182,023	(9,100)	2,172,923	2,022,776	(9,100)	2,013,676
47	**TRANSMISSION & DISTRIBUTION**	12,609,543	968,289	13,577,832	(673,629)	12,904,203	12,950,628	(673,629)	12,277,199
48	**GENERAL PLANT**	4,193,970	979,949	5,173,919	0	5,173,919	4,683,662	0	4,683,662
49	**TOTAL ACCUMULATED DEPRECIATION**	23,154,501	2,833,077	25,987,578	(784,448)	25,203,130	24,413,320	(784,448)	23,628,872

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	6,749	6,860	6,971	7,082	7,193	7,304	7,418	7,529	7,640	7,751	7,862	7,973	8,084	1,335	7,417
3	302.1 Franchises	64,670	65,204	65,738	66,272	66,806	67,340	67,827	68,361	68,895	69,429	69,963	70,497	71,031	6,351	67,849
4	339.1 Other Plant & Miscellaneous	36,526	36,829	37,132	37,435	37,738	38,041	38,354	38,657	38,960	39,263	39,566	39,869	40,172	3,646	38,349
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	572,743	576,846	580,949	585,052	589,155	593,258	597,326	601,431	605,534	609,637	613,740	617,843	621,946	49,203	597,343
8	305.2 Collecting & Impounding reservoirs	84,630	84,993	85,356	85,719	86,082	86,445	86,789	87,152	87,515	87,878	88,241	88,604	88,967	4,337	86,798
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	759,865	763,412	772,459	781,506	790,553	799,600	786,156	795,203	804,250	813,297	822,344	831,391	840,438	80,573	796,960
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	459,603	464,138	468,673	473,208	477,743	482,278	486,817	491,352	495,887	500,422	504,957	509,492	509,527	49,924	486,469
13	310.2 Power Generation Equipment	300,649	310,433	320,217	330,001	339,785	349,569	359,366	369,150	378,934	388,718	398,502	408,286	418,070	117,421	359,360
14	311.2 Pumping Equipment	2,136,843	2,153,135	2,177,153	2,201,171	2,225,189	2,249,207	2,262,867	2,286,885	2,310,703	2,334,721	2,358,739	2,382,757	2,406,775	270,132	2,266,119
15	339.2 Other Plant & Miscellaneous	45,988	46,222	46,456	46,690	46,924	47,158	47,390	47,624	47,858	48,092	48,326	48,560	48,794	2,806	47,391
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	346,550	352,326	358,102	363,878	369,654	375,430	381,157	386,933	392,709	398,485	404,261	410,037	415,813	69,263	381,180
19	320.3 Water Treatment Equipment	1,485,558	1,506,415	1,499,272	1,520,129	1,540,986	1,561,843	1,582,635	1,603,492	1,624,349	1,645,206	1,666,063	1,686,920	1,707,777	222,219	1,596,973
20	321.3 Permeators	168	168	168	168	168	168	168	168	168	168	168	168	168	0	168
21	339.3 Other Plant & Miscellaneous	50,646	51,281	51,916	52,551	53,186	53,821	54,455	55,090	55,725	56,360	56,995	57,630	58,265	7,619	54,455
22	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	10,986	11,150	11,314	11,478	11,642	11,806	11,939	12,103	12,267	12,431	12,595	12,759	12,923	1,937	11,953
25	330.4 Distribution Reservoirs	1,074,547	1,079,795	1,092,612	1,105,429	1,118,246	1,101,063	1,080,827	1,093,644	1,106,461	1,119,278	1,132,095	1,144,912	1,157,729	83,182	1,108,203
26	331.4 Transmission & Distribution	7,982,568	8,062,089	7,977,202	7,881,882	7,796,345	7,860,866	7,940,349	8,019,870	8,099,391	8,178,912	8,258,433	8,337,954	8,411,475	428,907	8,062,103
27	333.4 Services	1,448,445	1,462,658	1,476,871	1,491,084	1,505,297	1,519,510	1,533,677	1,547,890	1,562,103	1,576,316	1,590,529	1,604,742	1,618,955	170,510	1,533,698
28	334.4 Meters & Meter Installation	1,713,911	1,733,430	1,752,949	1,772,468	1,791,987	1,811,506	1,830,962	1,850,481	1,870,000	1,889,519	1,909,038	1,928,557	1,948,076	234,165	1,830,991
29	335.4 Hydrants	334,817	338,138	341,459	344,780	348,101	351,422	354,784	358,105	361,426	364,747	368,068	371,389	374,710	39,893	354,765
30	339.4 Other Plant & Miscellaneous	44,269	45,082	45,895	46,708	47,521	48,334	49,086	49,899	50,712	51,525	52,338	53,151	53,964	9,695	49,114
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	363,053	366,413	369,773	373,133	376,493	379,853	376,110	379,470	382,830	386,190	389,550	392,910	396,270	33,216	379,388
34	340.5 Office Furniture & Equipment	458,773	464,309	469,845	475,381	480,917	486,453	491,946	497,482	503,018	508,554	514,090	519,626	525,162	66,389	491,966
35	340.51 Computer Equipment	1,076,969	1,113,782	1,150,595	1,187,408	1,224,221	1,261,034	1,297,790	1,334,603	1,371,416	1,408,229	1,445,042	1,481,855	1,518,668	441,699	1,297,817
36	341.5 Transportation Equipment	1,098,927	1,120,161	1,141,395	1,162,629	1,183,863	1,205,097	1,226,341	1,247,575	1,268,809	1,290,043	1,311,277	1,332,511	1,353,745	254,818	1,226,336
37	342.5 Stores Equipment	4,863	4,922	4,981	5,040	5,099	5,158	5,308	5,367	5,426	5,485	5,544	5,603	5,662	799	5,266
38	343.5 Tools, Shop & Garage Equipment	280,712	283,603	286,494	289,385	292,276	295,167	298,036	300,927	303,818	306,709	309,600	312,491	315,382	34,670	298,046
39	344.5 Laboratory Equipment	72,991	75,790	78,589	81,388	84,187	86,986	89,754	92,553	95,352	98,151	100,950	103,749	106,548	33,557	89,768
40	345.5 Power Operated Equipment	509,976	514,389	518,802	523,215	527,628	532,041	536,425	540,838	545,251	549,664	554,077	558,490	562,903	52,927	536,438
41	346.5 Communication Equipment	134,806	137,217	139,628	142,039	144,450	146,861	149,170	151,581	153,992	156,403	158,814	161,225	163,636	28,830	149,217
42	347.5 Miscellaneous Equipment	32,592	33,315	34,038	34,761	35,484	36,207	36,898	37,621	38,344	39,067	39,790	40,513	41,236	8,644	36,913
43	348.5 Other Tangible Plant	160,309	162,344	164,379	166,414	168,449	170,484	172,499	174,534	176,569	178,604	180,639	182,674	184,709	24,400	172,508
44	**INTANGIBLE PLANT**	107,945	108,893	109,841	110,789	111,737	112,685	113,599	114,547	115,495	116,443	117,391	118,339	119,287	11,342	113,615
45	**SUPPLY & PUMPING**	4,360,121	4,399,179	4,451,263	4,503,347	4,555,431	4,607,515	4,626,513	4,678,597	4,730,681	4,782,765	4,834,849	4,886,933	4,934,517	574,396	4,642,439
46	**WATER TREATMENT PLANT**	1,882,922	1,910,190	1,909,458	1,936,726	1,963,994	1,991,262	2,018,415	2,045,683	2,072,951	2,100,219	2,127,487	2,154,755	2,182,023	299,101	2,022,776
47	**TRANSMISSION & DISTRIBUTION**	12,609,543	12,732,342	12,698,302	12,653,829	12,619,139	12,704,507	12,801,624	12,931,992	13,062,360	13,192,728	13,323,096	13,453,464	13,577,832	968,289	12,950,828
48	**GENERAL PLANT**	4,193,970	4,276,244	4,358,518	4,440,792	4,523,066	4,605,340	4,680,275	4,762,549	4,844,823	4,927,097	5,009,371	5,091,645	5,173,919	979,949	4,683,662
49	**TOTAL WATER ACCUM. DEPR.**	23,154,501	23,426,848	23,527,382	23,645,483	23,773,367	24,021,309	24,240,426	24,533,368	24,826,310	25,119,252	25,412,194	25,705,136	25,987,578	2,833,077	24,413,320

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	111	111	111	111	111	114	111	111	111	111	111	111	1,335	668
3	302.1 Franchises	534	534	534	534	534	487	534	534	534	534	534	534	6,361	3,184
4	339.1 Other Plant & Miscellaneous	303	303	303	303	303	313	303	303	303	303	303	303	3,646	1,831
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	4,103	4,103	4,103	4,103	4,103	4,070	4,103	4,103	4,103	4,103	4,103	4,103	49,203	24,604
8	305.2 Collecting & Impounding reservoirs	363	363	363	363	363	344	363	363	363	363	363	363	4,337	2,171
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,547	9,047	9,047	9,047	9,047	(13,444)	9,047	9,047	9,047	9,047	9,047	9,047	80,573	37,094
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	4,535	4,535	4,535	4,535	4,535	4,539	4,535	4,535	4,535	4,535	4,535	35	49,924	26,875
13	310.2 Power Generation Equipment	9,784	9,784	9,784	9,784	9,784	9,797	9,784	9,784	9,784	9,784	9,784	9,784	117,421	58,718
14	*311.2 Pumping Equipment*	*18,492*	*24,018*	*24,018*	*24,018*	*24,018*	*13,480*	*24,018*	*24,018*	*24,018*	*24,018*	*24,018*	*24,018*	*270,132*	*131,475*
15	339.2 Other Plant & Miscellaneous	234	234	234	234	234	232	234	234	234	234	234	234	2,806	1,400
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	5,776	5,776	5,776	5,776	5,776	5,727	5,776	5,776	5,776	5,776	5,776	5,776	69,263	34,629
19	320.3 Water Treatment Equipment	20,857	(7,143)	20,857	20,857	20,857	20,792	20,857	20,857	20,857	20,857	20,857	20,857	222,219	101,415
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	635	635	635	635	635	634	635	635	635	635	635	635	7,619	3,814
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	164	164	164	164	164	133	164	164	164	164	164	164	1,937	969
25	330.4 Distribution Reservoirs	5,248	12,817	12,817	12,817	(17,183)	(20,236)	12,817	12,817	12,817	12,817	12,817	12,817	83,182	33,659
26	331.4 Transmission & Distribution	79,521	(84,887)	(95,320)	(85,537)	64,521	79,483	79,521	79,521	79,521	79,521	79,521	73,521	428,907	79,533
27	333.4 Services	14,213	14,213	14,213	14,213	14,213	14,167	14,213	14,213	14,213	14,213	14,213	14,213	170,510	85,254
28	334.4 Meters & Meter Installation	19,519	19,519	19,519	19,519	19,519	19,456	19,519	19,519	19,519	19,519	19,519	19,519	234,165	117,082
29	335.4 Hydrants	3,321	3,321	3,321	3,321	3,321	3,362	3,321	3,321	3,321	3,321	3,321	3,321	39,893	19,956
30	339.4 Other Plant & Miscellaneous	813	813	813	813	813	752	813	813	813	813	813	813	9,695	*4,849*
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	3,360	3,360	3,360	3,360	3,360	(3,744)	3,360	3,360	3,360	3,360	3,360	3,360	33,216	16,331
34	340.5 Office Furniture & Equipment	5,536	5,536	5,536	5,536	5,536	5,493	5,536	5,536	5,536	5,536	5,536	5,536	66,389	33,194
35	340.51 Computer Equipment	36,813	36,813	36,813	36,813	36,813	36,756	36,813	36,813	36,813	36,813	36,813	36,813	441,699	220,844
36	341.5 Transportation Equipment	21,234	21,234	21,234	21,234	21,234	21,244	21,234	21,234	21,234	21,234	21,234	21,234	254,818	127,414
37	*342.5 Stores Equipment*	*59*	*59*	*59*	*59*	*59*	*150*	*59*	*59*	*59*	*59*	*59*	*59*	*799*	*411*
38	343.5 Tools, Shop & Garage Equipment	2,891	2,891	2,891	2,891	2,891	2,869	2,891	2,891	2,891	2,891	2,891	2,891	34,670	17,339
39	344.5 Laboratory Equipment	2,799	2,799	2,799	2,799	2,799	2,768	2,799	2,799	2,799	2,799	2,799	2,799	33,557	16,777
40	345.5 Power Operated Equipment	4,413	4,413	4,413	4,413	4,413	4,384	4,413	4,413	4,413	4,413	4,413	4,413	52,927	26,462
41	346.5 Communication Equipment	2,411	2,411	2,411	2,411	2,411	2,309	2,411	2,411	2,411	2,411	2,411	2,411	28,830	14,411
42	347.5 Miscellaneous Equipment	723	723	723	723	723	691	723	723	723	723	723	723	8,644	4,326
43	348.5 Other Tangible Plant	2,035	2,035	2,035	2,035	2,035	2,015	2,035	2,035	2,035	2,035	2,035	2,035	24,400	12,199
44	**INTANGIBLE PLANT**	948	948	948	948	948	914	*948*	*948*	*948*	*948*	948	*948*	11,342	5,683
45	**SUPPLY & PUMPING**	39,058	52,084	52,084	52,084	52,084	18,998	52,084	52,084	52,084	52,084	52,084	47,584	574,396	282,337
46	**WATER TREATMENT PLANT**	27,268	(732)	27,268	27,268	27,268	27,153	27,268	27,268	27,268	27,268	27,268	27,268	299,101	139,858
47	**TRANSMISSION & DISTRIBUTION**	122,799	(34,040)	(44,473)	(34,690)	85,368	97,117	130,368	130,368	130,368	130,368	130,368	124,368	968,289	341,302
48	**GENERAL PLANT**	82,274	82,274	82,274	82,274	82,274	74,935	82,274	82,274	82,274	82,274	82,274	82,274	979,949	489,708
49	**TOTAL NET ADDITIONS**	272,347	100,534	118,101	127,884	247,942	219,117	292,942	292,942	292,942	292,942	292,942	282,442	2,833,077	1,258,888

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	111	111	111	111	111	114	111	111	111	111	111	111	1,335	668
3	302.1 Franchises	534	534	534	534	534	487	534	534	534	534	534	534	6,361	3,184
4	339.1 Other Plant & Miscellaneous	303	303	303	303	303	313	303	303	303	303	303	303	3,646	1,831
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	4,103	4,103	4,103	4,103	4,103	4,070	4,103	4,103	4,103	4,103	4,103	4,103	49,203	24,604
8	305.2 Collecting & Impounding reservoirs	363	363	363	363	363	344	363	363	363	363	363	363	4,397	2,171
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	9,047	9,047	9,047	9,047	9,047	9,056	9,047	9,047	9,047	9,047	9,047	9,047	108,573	54,286
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	4,535	4,535	4,535	4,535	4,535	4,539	4,535	4,535	4,535	4,535	4,535	4,535	54,424	27,221
13	310.2 Power Generation Equipment	9,784	9,784	9,784	9,784	9,784	9,797	9,784	9,784	9,784	9,784	9,784	9,784	117,421	58,718
14	311.2 Pumping Equipment	24,018	24,018	24,018	24,018	24,018	23,960	24,018	24,018	24,018	24,018	24,018	24,018	288,158	144,076
15	339.2 Other Plant & Miscellaneous	234	234	234	234	234	232	234	234	234	234	234	234	2,806	1,400
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	5,776	5,776	5,776	5,776	5,776	5,727	5,776	5,776	5,776	5,776	5,776	5,776	69,263	34,629
19	320.3 Water Treatment Equipment	20,857	20,857	20,857	20,857	20,857	20,792	20,857	20,857	20,857	20,857	20,857	20,857	250,219	125,107
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	635	635	635	635	635	634	635	635	635	635	635	635	7,619	3,814
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	164	164	164	164	164	133	164	164	164	164	164	164	1,937	969
25	330.4 Distribution Reservoirs	12,817	12,817	12,817	12,817	12,817	12,764	12,817	12,817	12,817	12,817	12,817	12,817	153,751	76,877
26	331.4 Transmission & Distribution	79,521	79,521	79,521	79,521	79,521	79,483	79,521	79,521	79,521	79,521	79,521	79,521	954,214	477,103
27	333.4 Services	14,213	14,213	14,213	14,213	14,213	14,167	14,213	14,213	14,213	14,213	14,213	14,213	170,510	85,254
28	334.4 Meters & Meter Installation	19,519	19,519	19,519	19,519	19,519	19,456	19,519	19,519	19,519	19,519	19,519	19,519	234,165	117,082
29	335.4 Hydrants	3,321	3,321	3,321	3,321	3,321	3,362	3,321	3,321	3,321	3,321	3,321	3,321	39,893	19,956
30	339.4 Other Plant & Miscellaneous	813	813	813	813	813	752	813	813	813	813	813	813	9,695	4,849
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	3,360	3,360	3,360	3,360	3,360	3,304	3,360	3,360	3,360	3,360	3,360	3,360	40,264	20,130
34	340.5 Office Furniture & Equipment	5,536	5,536	5,536	5,536	5,536	5,493	5,536	5,536	5,536	5,536	5,536	5,536	66,389	33,194
35	340.51 Computer Equipment	36,813	36,813	36,813	36,813	36,813	36,756	36,813	36,813	36,813	36,813	36,813	36,813	441,699	220,844
36	341.5 Transportation Equipment	21,234	21,234	21,234	21,234	21,234	21,244	21,234	21,234	21,234	21,234	21,234	21,234	254,818	127,414
37	342.5 Stores Equipment	59	59	59	59	59	150	59	59	59	59	59	59	799	411
38	343.5 Tools, Shop & Garage Equipment	2,891	2,891	2,891	2,891	2,891	2,869	2,891	2,891	2,891	2,891	2,891	2,891	34,670	17,339
39	344.5 Laboratory Equipment	2,799	2,799	2,799	2,799	2,799	2,768	2,799	2,799	2,799	2,799	2,799	2,799	33,557	16,777
40	345.5 Power Operated Equipment	4,413	4,413	4,413	4,413	4,413	4,364	4,413	4,413	4,413	4,413	4,413	4,413	52,927	26,462
41	346.5 Communication Equipment	2,411	2,411	2,411	2,411	2,411	2,309	2,411	2,411	2,411	2,411	2,411	2,411	28,830	14,411
42	347.5 Miscellaneous Equipment	723	723	723	723	723	691	723	723	723	723	723	723	8,644	4,326
43	348.5 Other Tangible Plant	2,035	2,035	2,035	2,035	2,035	2,015	2,035	2,035	2,035	2,035	2,035	2,035	24,400	12,199
44	**INTANGIBLE PLANT**	948	948	948	948	948	914	948	948	948	948	948	948	11,342	5,683
45	**SUPPLY & PUMPING**	52,084	52,084	52,084	52,084	52,084	51,996	52,084	52,084	52,084	52,084	52,084	52,084	624,922	312,475
46	**WATER TREATMENT PLANT**	27,268	27,268	27,268	27,268	27,268	27,153	27,268	27,268	27,268	27,268	27,268	27,268	327,101	163,550
47	**TRANSMISSION & DISTRIBUTION**	130,366	130,366	130,366	130,366	130,366	130,117	130,366	130,366	130,366	130,366	130,366	130,366	1,564,155	782,080
48	**GENERAL PLANT**	82,274	82,274	82,274	82,274	82,274	81,983	82,274	82,274	82,274	82,274	82,274	82,274	986,997	493,507
49	**TOTAL GROSS ADDITIONS**	292,942	292,942	292,942	292,942	292,942	292,165	292,942	292,942	292,942	292,942	292,942	292,942	3,514,527	1,757,308

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	5,500	0	0	0	0	22,500	0	0	0	0	0	0	28,000	17,192
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	4,500	4,500	346
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	7,526	0	0	0	0	10,500	0	0	0	0	0	0	18,026	12,601
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	28,000	0	0	0	0	0	0	0	0	0	0	28,000	23,692
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	7,569	0	0	0	30,000	33,000	0	0	0	0	0	0	70,569	43,218
26	331.4 Transmission & Distribution	0	164,408	174,841	165,058	15,000	0	0	0	0	0	0	6,000	525,307	397,571
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	7,048	0	0	0	0	0	0	7,048	3,796
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	13,026	0	0	0	0	33,000	0	0	0	0	0	4,500	50,526	30,139
46	**WATER TREATMENT PLANT**	0	28,000	0	0	0	0	0	0	0	0	0	0	28,000	23,692
47	**TRANSMISSION & DISTRIBUTION**	7,569	164,408	174,841	165,058	45,000	33,000	0	0	0	0	0	6,000	595,876	440,789
48	**GENERAL PLANT**	0	0	0	0	0	7,048	0	0	0	0	0	0	7,048	3,796
49	**TOTAL RETIREMENTS**	20,595	192,408	174,841	165,058	45,000	73,048	0	0	0	0	0	10,500	681,450	498,416

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	(13,058)	0	0	0	0	0	0	0	0	0	0	0	(13,058)	(13,058)
8	305.2 Collecting & Impounding reservoirs	(1)	0	0	0	0	0	0	0	0	0	0	0	(1)	(1)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(76,437)	0	0	0	0	0	0	0	0	0	0	0	(76,437)	(76,437)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	(8)	0	0	0	0	0	0	0	0	0	0	0	(8)	(8)
13	310.2 Power Generation Equipment	(3,496)	0	0	0	0	0	0	0	0	0	0	0	(3,496)	(3,496)
14	311.2 Pumping Equipment	(8,723)	0	0	0	0	0	0	0	0	0	0	0	(8,723)	(8,723)
15	339.2 Other Plant & Miscellaneous	4	0	0	0	0	0	0	0	0	0	0	0	4	4
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	(342)	0	0	0	0	0	0	0	0	0	0	0	(342)	(342)
19	320.3 Water Treatment Equipment	(8,758)	0	0	0	0	0	0	0	0	0	0	0	(8,758)	(8,758)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	(671,423)	0	0	0	0	0	0	0	0	0	0	0	(671,423)	(671,423)
27	333.4 Services	(2,206)	0	0	0	0	0	0	0	0	0	0	0	(2,206)	(2,206)
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	(101,719)	0	0	0	0	0	0	0	0	0	0	0	(101,719)	(101,719)
46	**WATER TREATMENT PLANT**	(9,100)	0	0	0	0	0	0	0	0	0	0	0	(9,100)	(9,100)
47	**TRANSMISSION & DISTRIBUTION**	(673,629)	0	0	0	0	0	0	0	0	0	0	0	(673,629)	(673,629)
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(784,448)	0	0	0	0	0	0	0	0	0	0	0	(784,448)	(784,448)

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	7,417	0.00%	0
3	302.1 Franchises	67,849	0.00%	0
4	339.1 Other Plant & Miscellaneous	38,349	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	584,285	8.55%	49,985
8	305.2 Collecting & Impounding reservoirs	86,797	7.18%	6,228
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	720,523	9.88%	71,193
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	486,461	16.78%	81,625
13	310.2 Power Generation Equipment	355,864	0.00%	0
14	311.2 Pumping Equipment	2,259,396	6.23%	140,653
15	339.2 Other Plant & Miscellaneous	47,395	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	380,838	0.00%	0
19	320.3 Water Treatment Equipment	1,578,215	8.54%	134,730
20	321.3 Permeators	168	0.00%	0
21	339.3 Other Plant & Miscellaneous	54,455	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	11,953	0.00%	0
25	330.4 Distribution Reservoirs	1,108,203	0.00%	0
26	331.4 Transmission & Distribution	7,390,680	21.39%	1,580,637
27	333.4 Services	1,531,492	0.00%	0
28	334.4 Meters & Meter Installation	1,830,991	0.00%	0
29	335.4 Hydrants	354,765	0.00%	0
30	339.4 Other Plant & Miscellaneous	49,114	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	379,388	0.00%	0
34	340.5 Office Furniture & Equipment	491,966	0.00%	0
35	340.51 Computer Equipment	1,297,817	0.00%	0
36	341.5 Transportation Equipment	1,226,336	0.00%	0
37	342.5 Stores Equipment	5,266	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	298,046	0.00%	0
39	344.5 Laboratory Equipment	89,768	0.00%	0
40	345.5 Power Operated Equipment	536,438	0.00%	0
41	346.5 Communication Equipment	149,217	0.00%	0
42	347.5 Miscellaneous Equipment	36,913	0.00%	0
43	348.5 Other Tangible Plant	172,508	0.00%	0
44	**INTANGIBLE PLANT**	113,615	0.00%	0
45	**SUPPLY & PUMPING**	4,540,720	7.70%	349,684
46	**WATER TREATMENT PLANT**	2,013,676	6.69%	134,730
47	**TRANSMISSION & DISTRIBUTION**	12,277,199	12.87%	1,580,637
48	**GENERAL PLANT**	4,683,662	0.00%	0
49	**TOTAL**	23,628,872	8.74%	2,065,051

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	Description (1)	Water CIAC Year-End Balances (2)
1	**Balance per order 12/31/85**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**Balance per order 12/31/88**	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		0
3	Utility Adjustments to ordered balance (1)	0
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**Balance per order 12/31/91(Uniform Plants, excluding Burnt Store)**	24,608,959
10	Utility Adjustments to ordered balance (1)	(112,539)
11	1992 Additions	1,091,972
12	1992 Retirements	8,403
13	1992 Adjustments	0
14	1992 Net Additions	1,083,569
15	**12/31/92 Balance**	25,579,989
16	**Balance per order 12/31/92**	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	1,263,186
19	1993 Retirements	3,254
20	1993 Adjustments	0
21	1993 Net Additions	1,259,932
22	**12/31/93 Balance**	26,839,921
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	969,304
26	1994 Retirements	450
27	1994 Adjustments	0
28	1994 Net Additions	968,854
29	**12/31/94 Balance**	27,808,775
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	1,127,218
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,127,218
36	**12/31/95 Balance**	28,935,993
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	1,065,921
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds, 1995 Retirements Due to Plant Interconnects	(44,087)
42	1996 Net Additions	1,021,834
43	**12/31/96 Balance**	29,957,827

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	2,898,417	177,571	3,075,988	21,817	3,097,805	2,987,528	21,814	3,009,342	1.58%	47,487
2	Line/Main Extensions	8,389,239	348,345	8,737,584	(65,904)	8,671,680	8,563,412	(65,904)	8,497,508	3.01%	255,363
3	Meter Installation Fees	5,385,567	200,733	5,586,300	0	5,586,300	5,485,948	0	5,485,948	0.00%	0
4	Contributed Lines	6,991,775	0	6,991,775	0	6,991,775	6,991,775	0	6,991,775	16.71%	1,168,595
5	Cont. Prpty Other than Lines	1,833,799	0	1,833,799	0	1,833,799	1,833,799	0	1,833,799	7.29%	133,742
6	Service Installation Fees	3,437,198	339,272	3,776,470	0	3,776,470	3,606,869	0	3,606,869	0.00%	0
7	**TOTAL WATER CIAC**	28,935,996	1,065,921	30,001,917	(44,087)	29,957,830	29,469,331	(44,090)	29,425,241	5.46%	1,605,187
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	2,898,417	2,912,943	2,927,468	2,941,993	2,956,868	2,971,743	2,987,368	3,002,994	3,018,469	3,033,344	3,047,869	3,062,394	3,075,988	177,571	2,987,526
2	Line/Main Extensions	8,389,239	8,418,243	8,447,247	8,476,250	8,505,254	8,534,258	8,563,412	8,592,565	8,621,569	8,650,573	8,679,577	8,708,580	8,737,584	348,345	8,563,412
3	Meter Installation Fees	5,385,567	5,401,410	5,417,478	5,433,696	5,450,163	5,466,931	5,486,204	5,504,427	5,521,779	5,538,322	5,554,540	5,570,533	5,586,300	200,733	5,485,948
4	Contributed Lines	6,991,775	6,991,775	6,991,775	6,991,775	6,991,775	6,991,775	6,991,775	6,991,775	6,991,775	6,991,775	6,991,775	6,991,775	6,991,775	0	6,991,775
5	Cont. Prpty Other than Lines	1,833,799	1,833,799	1,833,799	1,833,799	1,833,799	1,833,799	1,833,799	1,833,799	1,833,799	1,833,799	1,833,799	1,833,799	1,833,799	0	1,833,799
6	Service Installation Fees	3,437,198	3,463,708	3,490,669	3,517,929	3,545,639	3,573,949	3,607,359	3,638,669	3,668,180	3,696,040	3,723,300	3,750,110	3,776,470	339,272	3,606,869
7	TOTAL WATER CIAC	28,935,996	29,021,878	29,108,435	29,195,442	29,283,499	29,372,455	29,469,917	29,564,229	29,655,571	29,743,853	29,830,860	29,917,191	30,001,917	1,065,921	29,469,331

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	14,525	14,525	14,525	14,875	14,875	15,625	15,625	15,475	14,875	14,525	14,525	13,594	177,571	89,110
2	Line/Main Extensions	29,004	29,004	29,004	29,004	29,004	29,154	29,154	29,004	29,004	29,004	29,004	29,004	348,345	174,173
3	Meter Installation Fees	15,843	16,068	16,218	16,468	16,768	19,273	18,223	17,353	16,543	16,218	15,993	15,768	200,733	100,361
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	26,510	26,960	27,260	27,710	26,310	33,410	31,310	29,510	27,860	27,260	26,810	26,360	339,272	169,671
7	TOTAL NET ADDITIONS	85,882	86,557	87,007	88,057	86,957	97,462	94,312	91,342	88,282	87,007	86,332	84,726	1,065,921	533,335

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	14,525	14,525	14,525	14,875	14,875	15,625	15,625	15,475	14,875	14,525	14,525	13,594	177,571	89,110
2	Line/Main Extensions	29,004	29,004	29,004	29,004	29,004	29,154	29,154	29,004	29,004	29,004	29,004	29,004	348,345	174,173
3	Meter Installation Fees	15,843	16,068	16,218	16,468	16,768	19,273	18,223	17,353	16,543	16,218	15,983	15,768	200,733	100,381
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	26,510	26,960	27,260	27,710	28,310	33,410	31,310	29,510	27,860	27,260	26,810	26,360	339,272	169,671
7	**TOTAL GROSS ADDITIONS**	85,882	86,557	87,007	88,057	88,957	97,462	94,312	91,342	88,282	87,007	86,332	84,726	1,065,921	533,335

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	21,817	0	0	0	0	0	0	0	0	0	0	0	21,817	21,814
2	Line/Main Extensions	(65,904)	0	0	0	0	0	0	0	0	0	0	0	(65,904)	(65,904)
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	(44,087)	0	0	0	0	0	0	0	0	0	0	0	(44,087)	(44,090)
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**Balance per order 12/30/84**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**Balance per order 12/31/88**	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		0
3	Utility Adjustments to ordered balance (1)	0
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**Balance per order 12/31/91 (Uniform Plants, excluding Burnt Store)**	3,849,047
10	Utility Adjustments to ordered balance (1)	(8,217)
11	1992 Additions	643,605
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	643,605
15	**12/31/92 Balance**	4,484,435
16	**Balance per order 12/31/92**	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	691,579
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	691,579
22	**12/31/93 Balance**	5,176,014
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	831,489
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	831,489
29	**12/31/94 Balance**	6,007,503
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	865,701
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	865,701
36	**12/31/95 Balance**	6,873,204
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	899,172
40	1996 Retirements	0
41	1996 Adjustments	(42,920)
42	1996 Net Additions	856,252
43	**12/31/96 Balance**	7,729,456

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	848,714	112,490	961,204	0	961,204	904,959	0	904,959	1.01%	9,141
2	Line/Main Extensions	1,837,298	198,710	2,036,008	(42,920)	1,993,088	1,936,654	(42,920)	1,893,734	2.08%	39,355
3	Meter Installation Fees	1,364,952	274,305	1,639,257	0	1,639,257	1,502,107	0	1,502,107	0.00%	0
4	Contributed Lines	1,474,492	163,743	1,638,235	0	1,638,235	1,556,364	0	1,556,364	12.60%	196,105
5	Cont. Prpty Other than Lines	689,112	59,747	748,859	0	748,859	718,988	0	718,988	8.35%	60,053
6	Service Installation Fees	658,639	90,177	748,816	0	748,816	703,725	0	703,725	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	6,873,207	899,172	7,772,379	(42,920)	7,729,459	7,322,797	(42,920)	7,279,877	4.18%	304,654

Column:
(10) from Schedule A-9 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	848,714	858,089	867,464	876,839	886,214	895,589	904,954	914,329	923,704	933,079	942,454	951,829	961,204	112,490	904,959
2	Line/Main Extensions	1,837,298	1,853,857	1,870,416	1,886,975	1,903,534	1,920,093	1,936,654	1,953,213	1,969,772	1,986,331	2,002,890	2,019,449	2,036,008	198,710	1,936,654
3	Meter Installation Fees	1,364,952	1,387,813	1,410,674	1,433,535	1,456,396	1,479,257	1,502,091	1,524,952	1,547,813	1,570,674	1,593,535	1,616,396	1,639,257	274,305	1,502,107
4	Contributed Lines	1,474,492	1,488,137	1,501,782	1,515,427	1,529,072	1,542,717	1,556,365	1,570,010	1,583,655	1,597,300	1,610,945	1,624,590	1,638,235	163,743	1,556,364
5	Cont. Prply Other than Lines	689,112	694,089	699,066	704,043	709,020	713,997	718,997	723,974	728,951	733,928	738,905	743,882	748,859	59,747	718,988
6	Service Installation Fees	658,639	666,159	673,679	681,199	688,719	696,239	703,696	711,216	718,736	726,256	733,776	741,296	748,816	90,177	703,725
7	**TOTAL ACC. AMORT. CIAC**	6,873,207	6,948,144	7,023,081	7,098,018	7,172,955	7,247,892	7,322,757	7,397,694	7,472,631	7,547,568	7,622,505	7,697,442	7,772,379	899,172	7,322,797

Note: May not cross f... due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	9,375	9,375	9,375	9,375	9,375	9,365	9,375	9,375	9,375	9,375	9,375	9,375	112,490	56,245
2	Line/Main Extensions	16,559	16,559	16,559	16,559	16,559	16,561	16,559	16,559	16,559	16,559	16,559	16,559	198,710	99,356
3	Meter Installation Fees	22,861	22,861	22,861	22,861	22,861	22,834	22,861	22,861	22,861	22,861	22,861	22,861	274,305	137,155
4	Contributed Lines	13,645	13,645	13,645	13,645	13,645	13,648	13,645	13,645	13,645	13,645	13,645	13,645	163,743	81,872
5	Cont. Prpty Other than Lines	4,977	4,977	4,977	4,977	4,977	5,000	4,977	4,977	4,977	4,977	4,977	4,977	59,747	29,876
6	Service Installation Fees	7,520	7,520	7,520	7,520	7,520	7,457	7,520	7,520	7,520	7,520	7,520	7,520	90,177	45,088
7	**TOTAL NET ADDITIONS**	74,937	74,937	74,937	74,937	74,937	74,865	74,937	74,937	74,937	74,937	74,937	74,937	899,172	449,590

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	9,375	9,375	9,375	9,375	9,375	9,365	9,375	9,375	9,375	9,375	9,375	9,375	112,490	56,245
2	Line/Main Extensions	16,559	16,559	16,559	16,559	16,559	16,561	16,559	16,559	16,559	16,559	16,559	16,559	198,710	99,356
3	Meter Installation Fees	22,861	22,861	22,861	22,861	22,861	22,834	22,861	22,861	22,861	22,861	22,861	22,861	274,305	137,155
4	Contributed Lines	13,645	13,645	13,645	13,645	13,645	13,648	13,645	13,645	13,645	13,645	13,645	13,645	163,743	81,872
5	Cont. Prpty Other than Lines	4,977	4,977	4,977	4,977	4,977	5,000	4,977	4,977	4,977	4,977	4,977	4,977	59,747	29,876
6	Service Installation Fees	7,520	7,520	7,520	7,520	7,520	7,457	7,520	7,520	7,520	7,520	7,520	7,520	90,177	45,086
7	**TOTAL GROSS ADDITIONS**	74,937	74,937	74,937	74,937	74,937	74,865	74,937	74,937	74,937	74,937	74,937	74,937	899,172	449,590

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	(42,920)	0	0	0	0	0	0	0	0	0	0	0	(42,920)	(42,920)
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	(42,920)	0	0	0	0	0	0	0	0	0	0	0	(42,920)	(42,920)

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12				**PRESENT ANNUAL AFUDC RATE =**	see below	(b)
13						
14				**PROPOSED ANNUAL AFUDC RATE =**	9.85%	(c)
15						
16				**PROPOSED MONTHLY AFUDC RATE =**	0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	**TOTAL**	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/2/95 6:09 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) AFUDC RATES PROPOSED ANNUAL	(7) AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Parl	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M.	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) AFUDC RATES PROPOSED ANNUAL	(14) AFUDC RATES PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Woolans	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W
A-7(W

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	464,101
2	Utility Adjustments to Beginning Balance	660,695
3	**Restated Balance 12/31/91**	1,124,796
4	1992 Additions	330,408
5	1992 Adjustments	(6,500)
6	**12/31/92 Balance**	1,448,704
7	1993 Additions	729,266
8	1993 Adjustments	0
9	**12/31/93 Balance**	2,177,970
10	1994 Additions	789,731
11	1994 Adjustments	(26,000)
12	**12/31/94 Balance**	2,941,701
13	1995 Additions	800,000
14	1995 Adjustments	0
15	**12/31/95 Balance**	3,741,701
16	1996 Additions	800,000
17	1996 Adjustments	0
18	**12/31/96 Balance**	4,541,701

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	3,741,701
20	Jan	3,808,368
21	Feb	3,875,034
22	Mar	3,941,701
23	Apr	4,008,368
24	May	4,075,034
25	Jun	4,141,701
26	Jul	4,208,368
27	Aug	4,275,034
28	Sep	4,341,701
29	Oct	4,408,368
30	Nov	4,475,034
31	Ending Balance 12/31/96	4,541,701
32	Average Balance	4,141,701
33	Non-used and Useful Percentage	20.80%
34	Non-used and Useful Amount	861,446

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Viveima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	126,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	187,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	187,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,884,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,156	8,522,484	9,425,198	10,175,694	9,632,817	10,468,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,856,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / Alt Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,290,346	382,358,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,996
6															
7	**GROSS UTILITY PLANT**	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	**INVESTMENT IN UTILITY PLANT**	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,908	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	**TOTAL CASH**	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,548	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,406
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,384,596	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,839,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,260	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	**TOTAL DEFERRED ASSETS**	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

200

Note: May not cro[illegible]e to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,896,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	98,700,508	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,092,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	122,896,758	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	208,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,059,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,821,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	(64,578)		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	24,668	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	(64,578)		12/31/91 Adjusted Balance	24,668	
				1992 Amortization Expense	635	
5	12/31/92 BALANCE	(64,578)		12/31/92 BALANCE	25,303	
6				1993 Amortization Expense	635	
7	12/31/93 BALANCE	(64,578)		12/31/93 BALANCE	25,938	
8				1994 Amortization Expense	635	
9	12/31/94 BALANCE	(64,578)		12/31/94 BALANCE	26,573	
10				1995 Amortization Expense	635	
11	12/31/95 BALANCE	(64,578)		12/31/95 BALANCE	27,208	
12				1996 Amortization Expense	635	
					0	
13	**12/31/96 BALANCE**	(64,578)	(64,578)	**12/31/96 BALANCE**	27,843	27,526

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	(64,578)	Above	
15	Composite Non-Used & Useful Plant in Service - % (1)	(1.74%)	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	1,121		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	27,526	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - % (1)	(3.32%)	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	(915)		
20	**NET NON-USED AND USEFUL AMOUNT**	206		A-7 (W)

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite percent.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	12,560,720	0	12,560,720	7,987,725	20,548,445	63.59%	B-4(W),B-3(W)
3	Other Revenue	317,760	0	317,760	0	317,760		B-4(W)
4	**TOTAL OPERATING REVENUES**	12,878,480	0	12,878,480	7,987,725	20,866,205		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	9,001,027	386,757	9,387,784	0	9,387,784		B-5(W)
7	Depreciation net of CIAC Amort	2,354,329	0	2,354,329	0	2,354,329		B-13(W)
8	Amortization	(689)	0	(689)	0	(689)		B-18(W),A-21(W)
9	Taxes Other Than Income	1,777,931	(1,177)	1,776,754	359,445 (A)	2,136,199		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,080,130)	(163,544)	(1,243,673)	2,942,609 (B)	1,698,936		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	12,052,469	222,036	12,274,505	3,302,054	15,576,559		
12	**NET OPERATING INCOME**	826,011	(222,036)	603,975	4,685,671	5,289,646		
13	**RATE BASE**	40,101,186	725,626	40,826,812		40,826,812		A-1(W)
14	**RATE OF RETURN**	2.06%		1.48%		12.96%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	12,560,720	0	12,560,720	6,150,830		18,711,550	48.97%	B-4(W),B-3(W)
3	Other Revenue	317,760	0	317,760	0		317,760		B-4(W)
4	**TOTAL OPERATING REVENUES**	12,878,480	0	12,878,480	6,150,830		19,029,310		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	9,001,027	386,757	9,387,784	0		9,387,784		B-5(W)
7	Depreciation net of CIAC Amort	2,354,329	0	2,354,329	0		2,354,329		B-13(W)
8	Amortization	(689)	0	(689)	0		(689)		B-18(W), A-21(W)
9	Taxes Other Than Income	1,777,931	(1,177)	1,776,754	276,789	(A)	2,053,543		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,080,130)	(163,544)	(1,243,673)	2,265,910	(B)	1,022,237		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	12,052,469	222,036	12,274,505	2,542,699		14,817,204		
12	**NET OPERATING INCOME**	826,011	(222,036)	603,975	3,608,131		4,212,106		
13	**RATE BASE**	40,101,186	725,626	40,826,812			40,826,812		A-1(W)
14	**RATE OF RETURN**	2.06%		1.48%			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	18.84%	D-1(W)	
3	Rate of Return (%)	10.32%	12.96%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	40,826,812	40,826,812	A-1(W)	
6	Required / Requested Income (L3 x L5)	4,212,106	5,289,644		
7	Adjusted Income Under Present Rates	603,975	603,975	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	3,608,131	4,685,669		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	5,874,043	7,628,277		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	6,150,830	7,987,725		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	5,874,043	7,628,277		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,265,912	2,942,608		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	276,787	359,448		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	3,608,131	4,685,669		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. Marco Shores Raw Water Purchase	65,225	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	156,732	
11			
12	3. Conservation Program Expenses	109,443	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	21,546	
15			
16	5. Conservation Elasticity Adjustment	(141,318)	
17			
18	6. Hewitt Study Expenses	175,129	
19			
20	7.	0	
21			
22		386,757	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1. Amortization of Marco Island Raw Water Purchase Agreement	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	20,122	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Tax Add-back	202,085	
41			
42	4. Non Used and Useful Property Taxes	(223,384)	
43			
44		(1,177)	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(163,544)	
47			
48	2.	0	
49			
50		(163,544)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	222,036	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	11,304,377	0	11,304,377
4	461.2 Metered - Commercial	1,136,643	0	1,136,643
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	3,374	0	3,374
7	461.5 Metered - Multi-Family	80,151	0	80,151
8	Subtotal Water Sales	12,524,545	0	12,524,545
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	36,175	0	36,175
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	36,175	0	36,175
18	**TOTAL WATER SALES**	12,560,720	0	12,560,720
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	317,760	0	317,760
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	317,760	0	317,760
26	**TOTAL PRESENT WATER OPERATING REVENUES**	12,878,480	0	12,878,480

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 0f 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	3,675,326	251,525	3,926,851	1,610,461	76,738	1,687,199	569,630	58,945	628,574	1,495,235	115,842	1,611,077
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	918,465	19,091	937,556	402,455	0	402,455	142,350	7,947	150,298	373,659	11,144	384,804
4	610 Purchased Water	460,896	23,367	484,263	460,896	23,367	484,263	0	0	0	0	0	0
5	615 Purchased Power	969,535	(71,584)	897,951	942,522	(74,987)	867,535	1,868	0	1,868	25,145	3,403	28,548
6	616 Fuel for Power Production	21,135	0	21,135	21,135	0	21,135	0	0	0	0	0	0
7	618 Chemicals	307,607	(24,473)	283,134	307,607	(24,473)	283,134	0	0	0	0	0	0
8	620 Materials & Supplies	671,276	17,852	689,128	572,468	0	572,468	30,293	3,148	33,442	68,514	14,704	83,218
9	631 Contractual Services - Eng.	11,470	0	11,470	0	0	0	0	0	0	11,470	0	11,470
10	632 Contractual Services - Acct.	60,896	0	60,896	0	0	0	0	0	0	60,896	0	60,896
11	633 Contractual Services - Legal	36,694	0	36,694	0	0	0	0	0	0	36,694	0	36,694
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	274,917	62,433	337,350	180,282	18,301	198,583	0	0	0	94,635	44,132	138,767
14	641 Rental of Real Building/Real Property	55,538	8,528	64,066	1,091	0	1,091	0	0	0	54,447	8,528	62,975
15	642 Rental of Equipment	7,973	1,483	9,456	5,481	0	5,481	0	0	0	2,492	1,483	3,975
16	650 Transportation Expense	220,694	3,993	224,686	172,636	0	172,636	21,431	2,681	24,111	26,627	1,312	27,939
17	656 Insurance - Vehicle	41,744	0	41,744	0	0	0	0	0	0	41,744	0	41,744
18	657 Insurance - General Liability	85,809	17,808	103,617	0	0	0	0	0	0	85,809	17,808	103,617
19	658 Insurance - Workman's Comp (2)	62,846	861	63,707	27,537	0	27,537	9,741	544	10,284	25,569	317	25,886
20	659 Insurance - Other	8,519	0	8,519	0	0	0	0	0	0	8,519	0	8,519
21	660 Advertising Expense	9,294	8,380	17,674	0	0	0	0	0	0	9,294	8,380	17,674
22	666 Reg. Comm. Exp. - Rate Case Amort.	252,050	0	252,050	0	0	0	0	0	0	252,050	0	252,050
23	667 Reg. Comm. Exp. - Other	20,239	0	20,239	0	0	0	0	0	0	20,239	0	20,239
24	670 Bad Debt Expense	74,553	8,060	82,613	0	0	0	74,553	8,060	82,613	0	0	0
25	675 Miscellaneous Expenses	753,553	59,433	812,986	144,108	0	144,108	186,993	10,798	197,791	422,452	48,635	471,087
26	**TOTAL WATER O & M EXPENSES**	9,001,027	386,757	9,387,784	4,848,679	18,946	4,867,625	1,036,858	92,123	1,128,981	3,115,491	275,688	3,391,178

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	305,273	281,464	323,394	310,812	314,010	309,406	307,927	307,749	300,610	309,905	299,092	305,687	3,675,327	251,525	3,926,852
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	76,288	70,338	80,816	77,672	78,471	77,321	76,951	76,906	75,122	77,445	74,743	76,391	918,466	19,091	937,557
4	610.1-.8 Purchased Water	37,016	35,620	39,955	42,620	42,620	38,950	39,350	37,620	37,955	38,620	36,120	36,450	460,896	23,367	484,263
5	615.1-.8 Purchased Power	80,874	80,787	80,883	80,837	80,795	80,797	80,811	80,772	80,741	80,793	80,711	80,736	969,537	(71,584)	897,953
6	616.1-.8 Fuel for Power Production	1,963	1,158	3,363	2,818	319	756	1,513	1,161	3,461	2,767	1,203	656	21,135	0	21,135
7	618.1-.8 Chemicals	26,580	27,768	23,610	28,450	24,277	25,084	26,197	25,509	24,460	26,309	22,251	25,112	307,607	(24,473)	283,134
8	620.1-.8 Materials & Supplies	55,860	73,074	74,555	47,822	58,452	49,008	52,654	53,659	53,907	52,458	56,747	43,080	671,283	17,852	689,135
9	631.1-.8 Contractual Services - Eng.	943	905	983	980	966	954	963	964	951	973	938	952	11,467	0	11,467
10	632.1-.8 Contractual Services - Acct.	5,005	4,803	5,216	5,205	5,127	5,064	5,110	5,117	5,052	5,164	4,979	5,055	60,898	0	60,898
11	633.1-.8 Contractual Services - Legal	3,016	2,894	3,143	3,136	3,069	3,051	3,079	3,083	3,044	3,111	3,000	3,046	36,696	0	36,696
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	18,339	22,797	21,763	30,898	20,442	22,364	27,436	25,913	22,326	20,707	20,486	21,485	274,920	62,433	337,353
14	641.1-.8 Rental of Real Building/Real Property	4,475	5,385	4,664	4,653	4,584	4,528	4,569	4,575	4,517	4,617	4,451	4,520	55,538	8,528	64,066
15	642.1-.8 Rental of Equipment	774	666	743	918	548	641	895	626	616	558	473	514	7,970	1,483	9,453
16	650.1-.8 Transportation Expense	18,463	18,098	18,457	18,438	18,410	18,358	18,428	18,488	18,337	18,530	18,308	18,379	220,695	3,993	224,688
17	656.1-.8 Insurance - Vehicle	3,431	3,293	3,576	3,568	3,515	3,471	3,503	3,508	3,463	3,540	3,413	3,485	41,747	0	41,747
18	657.1-.8 Insurance - General Liability	7,052	6,768	7,350	7,334	7,225	7,135	7,201	7,210	7,118	7,276	7,015	7,123	85,809	17,808	103,617
19	658.1-.8 Insurance - Workman's Comp (2)	5,220	4,813	5,530	5,315	5,370	5,291	5,266	5,263	5,140	5,299	5,114	5,227	62,846	861	63,707
20	659.1-.8 Insurance - Other	700	672	730	728	717	708	715	716	707	722	696	707	8,516	0	8,516
21	660.1-.8 Advertising Expense	764	733	796	794	783	773	780	781	771	788	760	772	9,293	8,380	17,673
22	666.1-.8 Reg. Comm. Exp - Rate Case Amort.	20,714	19,880	21,591	21,542	21,221	20,959	21,152	21,179	20,909	21,372	20,606	20,924	252,052	0	252,052
23	667.1-.8 Reg. Comm. Exp. - Other	1,663	1,596	1,734	1,730	1,704	1,683	1,698	1,701	1,679	1,716	1,655	1,680	20,238	0	20,238
24	670.1-.8 Bad Debt Expense	6,228	5,684	6,306	6,257	6,276	6,192	6,365	6,297	6,137	6,374	6,149	6,286	74,555	8,060	82,615
25	675.1-.8 Miscellaneous Expenses	63,975	60,001	68,785	64,639	65,365	65,328	61,325	61,547	60,249	62,166	59,846	60,323	753,549	59,433	812,982
26	**TOTAL WATER O & M EXPENSES**	744,612	729,199	797,944	767,166	764,286	747,822	753,890	750,342	737,273	751,213	726,735	728,552	9,001,040	366,757	9,367,797

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	134,804	120,099	147,124	135,208	140,162	137,761	133,814	133,996	129,682	134,415	129,866	133,533	1,610,461	76,738	1,687,199
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	33,688	30,013	36,766	33,789	35,027	34,426	33,440	33,486	32,407	33,590	32,453	33,370	402,455	0	402,455
4	610.1-.6 Purchased Water	37,016	35,620	39,955	42,620	42,620	38,950	39,350	37,620	37,955	36,620	36,120	36,450	460,896	23,367	484,263
5	615.1-.6 Purchased Power	78,651	78,661	78,571	78,531	78,521	78,551	78,541	78,501	78,501	78,501	78,501	78,491	942,522	(74,987)	867,535
6	616.1-.6 Fuel for Power Production	1,963	1,158	3,363	2,818	319	756	1,513	1,161	3,461	2,767	1,203	656	21,135	0	21,135
7	618.1-.6 Chemicals	26,580	27,768	23,610	28,450	24,277	25,084	26,197	25,509	24,460	28,309	22,251	25,112	307,607	(24,473)	283,134
8	620.1-.6 Materials & Supplies	47,699	65,360	66,124	39,424	50,133	40,795	44,318	45,343	45,729	44,059	48,646	34,839	572,468	0	572,468
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	10,561	15,333	13,657	22,810	12,474	14,494	19,497	17,961	14,476	12,883	12,729	13,609	180,282	18,301	198,583
14	641.1-.6 Rental of Real Building/Real Property	0	1,091	0	0	0	0	0	0	0	0	0	0	1,091	0	1,091
15	642.1-.6 Rental of Equipment	569	470	529	705	338	434	585	416	410	347	269	307	5,481	0	5,481
16	650.1-.6 Transportation Expense	14,484	14,364	14,364	14,364	14,364	14,364	14,364	14,440	14,364	14,440	14,364	14,362	172,636	0	172,636
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	2,305	2,054	2,516	2,312	2,397	2,356	2,288	2,291	2,218	2,298	2,221	2,283	27,537	0	27,537
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	13,635	12,424	16,779	12,838	14,053	14,668	9,909	10,256	9,812	10,358	9,885	9,487	144,108	0	144,108
26	**TOTAL WATER DIRECT O & M EXPENSES**	401,955	404,414	443,358	413,869	414,685	402,639	403,916	400,980	393,474	398,387	388,508	382,498	4,848,679	18,946	4,867,625

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	47,584	43,429	48,186	47,810	47,956	47,308	48,633	48,115	46,891	48,705	46,983	48,029	569,630	58,945	628,574
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	11,891	10,853	12,042	11,948	11,984	11,822	12,153	12,024	11,718	12,171	11,741	12,002	142,350	7,947	150,298
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	156	142	158	157	157	155	159	158	154	160	154	157	1,868	0	1,868
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	2,531	2,310	2,563	2,543	2,550	2,516	2,586	2,559	2,494	2,590	2,499	2,554	30,293	3,148	33,442
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	1,790	1,634	1,813	1,799	1,804	1,780	1,830	1,810	1,764	1,832	1,768	1,807	21,431	2,681	24,111
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	814	743	824	818	820	809	832	823	802	833	803	821	9,741	544	10,284
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	6,228	5,684	6,306	6,257	6,276	6,192	6,365	6,297	6,137	6,374	6,149	6,286	74,553	8,060	82,613
25	675.7 Miscellaneous Expenses	15,621	14,257	15,818	15,695	15,743	15,530	15,965	15,795	15,393	15,988	15,423	15,766	186,993	10,798	197,791
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	86,615	79,051	87,709	87,025	87,291	86,112	88,523	87,581	85,353	88,654	85,520	87,423	1,036,858	92,123	1,128,981

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	122,884	117,936	128,084	127,793	125,892	124,337	125,480	125,638	124,037	126,785	122,243	124,126	1,495,235	115,842	1,611,077
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	30,709	29,472	32,008	31,936	31,460	31,072	31,357	31,397	30,997	31,684	30,549	31,019	373,659	11,144	384,804
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	2,067	1,983	2,154	2,149	2,117	2,091	2,110	2,113	2,086	2,132	2,056	2,087	25,145	3,403	28,548
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	5,631	5,404	5,869	5,856	5,769	5,697	5,750	5,757	5,684	5,810	5,601	5,688	68,514	14,704	83,218
9	631.8	Contractual Services - Eng.	943	905	983	980	966	954	963	964	951	973	938	952	11,470	0	11,470
10	632.8	Contractual Services - Acct.	5,005	4,803	5,216	5,205	5,127	5,064	5,110	5,117	5,052	5,164	4,979	5,055	60,896	0	60,896
11	633.8	Contractual Services - Legal	3,016	2,894	3,143	3,136	3,089	3,051	3,079	3,083	3,044	3,111	3,000	3,046	36,694	0	36,694
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	7,777	7,464	8,107	8,088	7,968	7,869	7,942	7,952	7,850	8,024	7,737	7,856	94,635	44,132	138,767
14	641.8	Rental of Real Building/Real Property	4,475	4,294	4,664	4,653	4,584	4,528	4,569	4,575	4,517	4,617	4,451	4,520	54,447	8,528	62,975
15	642.8	Rental of Equipment	205	197	213	213	210	207	209	209	207	211	204	207	2,492	1,483	3,975
16	650.8	Transportation Expense	2,188	2,100	2,281	2,276	2,242	2,214	2,235	2,237	2,209	2,258	2,177	2,210	26,627	1,312	27,939
17	656.8	Insurance - Vehicle	3,431	3,293	3,576	3,568	3,515	3,471	3,503	3,508	3,463	3,540	3,413	3,465	41,744	0	41,744
18	657.8	Insurance - General Liability	7,052	6,768	7,350	7,334	7,225	7,135	7,201	7,210	7,118	7,276	7,015	7,123	85,809	17,808	103,617
19	658.8	Insurance - Workman's Comp (2)	2,101	2,017	2,190	2,185	2,153	2,126	2,146	2,148	2,121	2,168	2,090	2,123	25,569	317	25,886
20	659.8	Insurance - Other	700	672	730	728	717	708	715	716	707	722	696	707	8,519	0	8,519
21	660.8	Advertising Expense	764	733	796	794	783	773	780	781	771	788	760	772	9,294	8,380	17,674
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	20,714	19,880	21,591	21,542	21,221	20,959	21,152	21,179	20,909	21,372	20,606	20,924	252,050	0	252,050
23	667.8	Reg. Comm. Exp. - Other	1,663	1,596	1,734	1,730	1,704	1,683	1,698	1,701	1,679	1,716	1,655	1,680	20,239	0	20,239
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	34,719	33,321	36,188	36,106	35,569	35,129	35,452	35,497	35,044	35,821	34,538	35,070	422,452	48,635	471,087
26		TOTAL WATER ALLOCATED A & G EXPENSES	256,042	245,733	266,877	266,272	262,310	259,071	261,451	261,780	258,445	264,172	254,707	258,630	3,115,491	275,688	3,391,178

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	3,673,858	215,655	(214,187)	3,675,326	0	50,351	26,045	0	0	175,129	251,525	3,926,851
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	912,338	6,127	0	918,465	0	12,583	6,509	0	0	0	19,091	937,556
4	610.1-.8 Purchased Water	460,896	0	0	460,896	65,225	0	0	0	(41,858)	0	23,367	484,263
5	615.1-.8 Purchased Power	972,337	0	(2,802)	969,535	0	3,403	0	0	(74,987)	0	(71,584)	897,951
6	616.1-.8 Fuel for Power Production	20,734	404	(3)	21,135	0	0	0	0	0	0	0	21,135
7	618.1-.8 Chemicals	301,724	5,884	(1)	307,607	0	0	0	0	(24,473)	0	(24,473)	283,134
8	620.1-.8 Materials & Supplies	668,490	13,036	(10,250)	671,276	0	6,135	8,472	3,245	0	0	17,852	689,128
9	631.1-.8 Contractual Services - Eng.	12,417	242	(1,190)	11,470	0	0	0	0	0	0	0	11,470
10	632.1-.8 Contractual Services - Acct.	65,927	1,286	(6,317)	60,896	0	0	0	0	0	0	0	60,896
11	633.1-.8 Contractual Services - Legal	39,726	775	(3,806)	36,694	0	0	0	0	0	0	0	36,694
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	279,289	5,446	(9,818)	274,917	0	15,672	28,460	18,301	0	0	62,433	337,350
14	641.1-.8 Rental of Real Building/Real Property	60,015	1,170	(5,648)	55,538	0	8,528	0	0	0	0	8,528	64,066
15	642.1-.8 Rental of Equipment	8,072	157	(257)	7,973	0	1,265	218	0	0	0	1,483	9,456
16	650.1-.8 Transportation Expense	221,362	4,317	(4,985)	220,694	0	3,993	0	0	0	0	3,993	224,686
17	656.1-.8 Insurance - Vehicle	45,193	881	(4,330)	41,744	0	0	0	0	0	0	0	41,744
18	657.1-.8 Insurance - General Liability	92,898	1,812	(8,901)	85,809	0	17,808	0	0	0	0	17,808	103,617
19	658.1-.8 Insurance - Workman's Comp (2)	65,725	(2,879)	0	62,846	0	861	0	0	0	0	861	63,707
20	659.1-.8 Insurance - Other	9,223	180	(884)	8,519	0	0	0	0	0	0	0	8,519
21	660.1-.8 Advertising Expense	10,062	196	(964)	9,294	0	0	8,380	0	0	0	8,380	17,674
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	169,444	0	82,606	252,050	0	0	0	0	0	0	0	252,050
23	667.1-.8 Reg. Comm. Exp. - Other	22,373	0	(2,134)	20,239	0	0	0	0	0	0	0	20,239
24	670.1-.8 Bad Debt Expense	80,712	0	(6,159)	74,553	0	8,060	0	0	0	0	8,060	82,613
25	675.1-.8 Miscellaneous Expenses	801,145	15,622	(63,215)	753,553	0	28,074	31,359	0	0	0	59,433	812,986
26	**TOTAL WATER O & M EXPENSES**	8,993,961	270,310	(263,244)	9,001,027	65,225	156,732	109,443	21,546	(141,318)	175,129	386,757	9,387,784

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 Of 9
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	1,521,170	89,293	(2)	1,610,461	0	0	0	0	0	76,738	76,738	1,687,199
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	377,761	24,694	(0)	402,455	0	0	0	0	0	0	0	402,455
4	610.1-.6 Purchased Water	460,896	0	0	460,896	65,225	0	0	0	(41,858)	0	23,367	484,263
5	615.1-.6 Purchased Power	942,522	0	0	942,522	0	0	0	0	(74,987)	0	(74,987)	867,535
6	616.1-.6 Fuel for Power Production	20,734	404	(3)	21,135	0	0	0	0	0	0	0	21,135
7	618.1-.6 Chemicals	301,724	5,884	(1)	307,607	0	0	0	0	(24,473)	0	(24,473)	283,134
8	620.1-.6 Materials & Supplies	561,519	10,950	(1)	572,468	0	0	0	0	0	0	0	572,468
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	176,835	3,448	(2)	180,282	0	0	0	18,301	0	0	18,301	198,583
14	641.1-.6 Rental of Real Building/Real Property	1,070	21	0	1,091	0	0	0	0	0	0	0	1,091
15	642.1-.6 Rental of Equipment	5,374	105	2	5,481	0	0	0	0	0	0	0	5,481
16	650.1-.6 Transportation Expense	169,334	3,302	(0)	172,636	0	0	0	0	0	0	0	172,636
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	27,214	323	0	27,537	0	0	0	0	0	0	0	27,537
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	141,350	2,756	2	144,108	0	0	0	0	0	0	0	144,108
26	**TOTAL WATER DIRECT O & M EXPENSES**	4,707,504	141,179	(4)	4,848,679	65,225	0	0	18,301	(141,318)	76,738	18,946	4,867,625

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross f... due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES											
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	593,857	34,859	(59,087)	569,630	0	31,802	0	0	0	27,143	58,945	628,574
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	147,472	(5,122)	(0)	142,350	0	7,947	0	0	0	0	7,947	150,298
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	2,061	0	(194)	1,868	0	0	0	0	0	0	0	1,868
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	32,796	640	(3,142)	30,293	0	3,148	0	0	0	0	3,148	33,442
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	23,201	452	(2,223)	21,431	0	2,681	0	0	0	0	2,681	24,111
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	10,624	(883)	(0)	9,741	0	544	0	0	0	0	544	10,284
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	80,712	0	(6,159)	74,553	0	8,060	0	0	0	0	8,060	82,613
25	675.7	Miscellaneous Expenses	202,442	3,948	(19,396)	186,993	0	10,798	0	0	0	0	10,798	197,791
26		TOTAL WATER O & M EXPENSES	1,093,166	33,893	(90,202)	1,036,858	0	64,980	0	0	0	27,143	92,123	1,128,981

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 0f 9
Preparer: Kimball

Line No.	Account No. and Name	(1)	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO A&G EXPENSES											
1	601.8	Salaries & Wages - Employees	1,558,830	91,503	(155,098)	1,495,235	0	18,549	26,045	0	0	71,248	115,842	1,611,077
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	387,104	(13,445)	0	373,659	0	4,635	6,509	0	0	0	11,144	384,804
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	27,754	0	(2,608)	25,145	0	3,403	0	0	0	0	3,403	28,548
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	74,175	1,446	(7,107)	68,514	0	2,987	8,472	3,245	0	0	14,704	83,218
9	631.8	Contractual Services - Eng.	12,417	242	(1,190)	11,470	0	0	0	0	0	0	0	11,470
10	632.8	Contractual Services - Acct.	65,927	1,286	(6,317)	60,896	0	0	0	0	0	0	0	60,896
11	633.8	Contractual Services - Legal	39,726	775	(3,806)	36,694	0	0	0	0	0	0	0	36,694
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	102,453	1,998	(9,816)	94,635	0	15,672	28,460	0	0	0	44,132	138,767
14	641.8	Rental of Real Building/Real Property	58,945	1,149	(5,648)	54,447	0	8,528	0	0	0	0	8,528	62,975
15	642.8	Rental of Equipment	2,696	53	(258)	2,492	0	1,265	218	0	0	0	1,483	3,975
16	650.8	Transportation Expense	28,827	562	(2,762)	26,627	0	1,312	0	0	0	0	1,312	27,939
17	656.8	Insurance - Vehicle	45,193	881	(4,330)	41,744	0	0	0	0	0	0	0	41,744
18	657.8	Insurance - General Liability	92,898	1,812	(8,901)	85,809	0	17,808	0	0	0	0	17,808	103,617
19	658.8	Insurance - Workman's Comp (2)	27,887	(2,319)	0	25,569	0	317	0	0	0	0	317	25,886
20	659.8	Insurance - Other	9,223	180	(884)	8,519	0	0	0	0	0	0	0	8,519
21	660.8	Advertising Expense	10,062	196	(964)	9,294	0	0	8,380	0	0	0	8,380	17,674
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	169,444	0	82,606	252,050	0	0	0	0	0	0	0	252,050
23	667.8	Reg. Comm. Exp. - Other	22,373	0	(2,134)	20,239	0	0	0	0	0	0	0	20,239
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	457,354	8,918	(43,820)	422,452	0	17,275	31,359	0	0	0	48,635	471,087
26		TOTAL WATER O & M EXPENSES	3,193,291	95,237	(173,038)	3,115,491	0	91,752	109,443	3,245	0	71,248	275,688	3,391,178

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.1-.8	Salaries & Wages - Employees	3,673,858	3,926,851	252,993	6.89%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	912,342	937,556	25,214	2.76%
4	610.1-.8	Purchased Water	485,283	484,263	(1,020)	(0.21%)
5	615.1-.8	Purchased Power	972,337	897,951	(74,386)	(7.65%)
6	616.1-.8	Fuel for Power Production	20,734	21,135	401	1.93%
7	618.1-.8	Chemicals	301,724	283,134	(18,590)	(6.16%)
8	620.1-.8	Materials & Supplies	668,491	689,128	20,637	3.09%
9	631.1-.8	Contractual Services - Eng.	12,417	11,470	(948)	(7.63%)
10	632.1-.8	Contractual Services - Acct.	65,927	60,896	(5,031)	(7.63%)
11	633.1-.8	Contractual Services - Legal	39,726	36,694	(3,032)	(7.63%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	279,289	337,350	58,061	20.79%
14	641.1-.8	Rental of Real Building/Real Property	60,015	64,066	4,051	6.75%
15	642.1-.8	Rental of Equipment	8,070	9,456	1,386	17.17%
16	650.1-.8	Transportation Expense	221,362	224,686	3,324	1.50%
17	656.1-.8	Insurance - Vehicle	45,193	41,744	(3,449)	(7.63%)
18	657.1-.8	Insurance - General Liability	92,898	103,617	10,719	11.54%
19	658.1-.8	Insurance - Workman's Comp	65,728	63,707	(2,020)	(3.07%)
20	659.1-.8	Insurance - Other	9,223	8,519	(704)	(7.63%)
21	660.1-.8	Advertising Expense	10,062	17,674	7,612	75.65%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	169,444	252,050	82,606	48.75%
23	667.1-.8	Reg. Comm. Exp. - Other	22,373	20,239	(2,134)	(9.54%)
24	670.1-.8	Bad Debt Expense	80,712	82,613	1,901	2.35%
25	675.1-.8	Miscellaneous Expenses	801,147	812,986	11,839	1.48%
26	**TOTAL WATER O & M EXPENSES**		9,018,355	9,387,784	369,429	4.10%
27	**TOTAL (LESS ACCTS 666 & 667)**		8,826,538	9,115,495	288,957	3.27%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	Interim Test Year Ended 12/31/95 (2)	Final Test Year Ended 12/31/96 (3)	Difference Amount (4) (3 - 2)	Difference % (5) (4 / 2)
1	601.1-.6 Salaries & Wages - Employees	1,521,171	1,687,199	166,028	10.91%
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6 Employee Pensions & Benefits	377,765	402,455	24,690	6.54%
4	610.1-.6 Purchased Water	485,283	484,263	(1,020)	(0.21%)
5	615.1-.6 Purchased Power	942,522	867,535	(74,987)	(7.96%)
6	616.1-.6 Fuel for Power Production	20,734	21,135	401	1.93%
7	618.1-.6 Chemicals	301,724	283,134	(18,590)	(6.16%)
8	620.1-.6 Materials & Supplies	561,520	572,468	10,948	1.95%
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6 Contractual Services - Other	176,836	198,583	21,747	12.30%
14	641.1-.6 Rental of Real Building/Real Property	1,070	1,091	21	1.96%
15	642.1-.6 Rental of Equipment	5,372	5,481	109	2.03%
16	650.1-.6 Transportation Expense	169,334	172,636	3,302	1.95%
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%
19	658.1-.6 Insurance - Workman's Comp	27,216	27,537	321	1.18%
20	659.1-.6 Insurance - Other	0	0	0	0.00%
21	660.1-.6 Advertising Expense	0	0	0	0.00%
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%
25	675.1-.6 Miscellaneous Expenses	141,351	144,108	2,757	1.95%
26	**TOTAL WATER O & M EXPENSES**	4,731,898	4,867,625	135,727	2.87%
27	**TOTAL (LESS ACCTS 666 & 667)**	4,731,898	4,867,625	135,727	2.87%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	593,857	628,574	34,717	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	147,472	150,298	2,825	1.92%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	2,061	1,868	(194)	(9.41%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	32,796	33,442	646	1.97%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	23,201	24,111	910	3.92%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	10,624	10,284	(340)	(3.20%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	80,712	82,613	1,901	2.36%
25	675.7	Miscellaneous Expenses	202,442	197,791	(4,651)	(2.30%)
26		**TOTAL WATER O & M EXPENSES**	1,093,166	1,128,981	35,814	3.28%
27		**TOTAL (LESS ACCTS 666 & 667)**	1,093,166	1,128,981	35,814	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.8	Salaries & Wages - Employees	1,556,830	1,611,077	52,247	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	387,104	384,804	(2,301)	(0.59%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	27,754	28,548	794	2.86%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	74,175	83,218	9,043	12.19%
9	631.8	Contractual Services - Eng.	12,417	11,470	(948)	(7.63%)
10	632.8	Contractual Services - Acct.	65,927	60,896	(5,031)	(7.63%)
11	633.8	Contractual Services - Legal	39,726	36,694	(3,032)	(7.63%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	102,453	138,767	36,314	35.44%
14	641.8	Rental of Real Building/Real Property	58,945	62,975	4,030	6.84%
15	642.8	Rental of Equipment	2,698	3,975	1,277	47.34%
16	650.8	Transportation Expense	28,827	27,939	(888)	(3.08%)
17	656.8	Insurance - Vehicle	45,193	41,744	(3,449)	(7.63%)
18	657.8	Insurance - General Liability	92,898	103,617	10,719	11.54%
19	658.8	Insurance - Workman's Comp	27,887	25,886	(2,002)	(7.18%)
20	659.8	Insurance - Other	9,223	8,519	(704)	(7.63%)
21	660.8	Advertising Expense	10,062	17,674	7,612	75.65%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	169,444	252,050	82,606	48.75%
23	667.8	Reg. Comm. Exp. - Other	22,373	20,239	(2,134)	(9.54%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	457,354	471,087	13,733	3.00%
26	**TOTAL WATER O & M EXPENSES**		3,193,291	3,391,178	197,886	6.20%
27	**TOTAL (LESS ACCTS 666 & 667)**		3,001,474	3,118,889	117,414	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**1995 Consolidated Rate Case:**				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$180	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	1,172	
51	Marco Island	Docket No. 920655-WS	$106,820	47,206	
52	GIGA	Docket No. 920199-WS	$677,601	299,445	
53	Lehigh	Docket No. 911189-WS	$67,100	29,653	
54			854,174	377,475	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	439,776	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	190,948	
58			1,427,241	630,724	
59	Total Projected Rate Case Expense		2,281,415	1,008,200	
60	Annual Amortization		$570,354	$252,050	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	55,307	
64	% of Total		100.000000%	44.191863%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store

Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1		***See Volume II for detailed support.***		

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	301.1 Organization	53,362	40	2.50%	1,335	0	1,335	0.00%	0	1,335
3	302.1 Franchise	254,586	40	2.50%	6,361	0	6,361	0.00%	0	6,361
4	339.1 Other Plant & Misc.	91,219	25	4.00%	3,646	0	3,646	0.00%	0	3,646
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	460,099	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	1,623,828	33	3.03%	49,203	0	49,203	9.84%	4,841	44,362
8	305.2 Collect. & Impound.	217,038	50	2.00%	4,337	0	4,337	8.74%	379	3,958
9	306.2 Lake, River & Other	0	NA	NA	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	3,260,360	30	3.33%	108,573	0	108,573	9.36%	10,165	98,408
11	308.2 Infiltration Galleries	0	NA	NA	0	0	0	0.00%	0	0
12	309.2 Supply Mains	1,902,919	35	2.86%	54,424	0	54,424	14.50%	7,892	46,532
13	310.2 Power Generation Equpi.	2,348,466	20	5.00%	117,421	0	117,421	0.00%	0	117,421
14	311.2 Pumping Equipment	5,763,111	20	5.00%	288,158	0	288,158	5.90%	17,013	271,145
15	339.2 Other Plant & Misc.	70,153	25	4.00%	2,806	0	2,806	0.00%	0	2,806
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	248,182	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	2,285,823	33	3.03%	69,263	0	69,263	0.00%	0	69,263
19	320.3 Water Treatment Equip.	5,499,337	22	4.55%	250,219	0	250,219	7.17%	17,929	232,290
20	321.3 Permeators	0	NA	NA	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	190,449	25	4.00%	7,619	0	7,619	0.00%	0	7,619
22	**TRANSMISSION & DISTRIBUTION**									
23	303.4 Land & Land Rights	57,859	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	63,948	33	3.03%	1,937	0	1,937	0.00%	0	1,937
25	330.4 Distr. Reservoirs	5,694,480	37	2.70%	153,751	0	153,751	0.00%	0	153,751
26	331.4 Transmission & Distribution	40,953,342	43	2.33%	954,214	0	954,214	24.60%	234,689	719,525
27	333.4 Services	6,820,313	40	2.50%	170,510	0	170,510	0.00%	0	170,510
28	334.4 Meters & Meter Installation	4,683,241	20	5.00%	234,165	0	234,165	0.00%	0	234,165
29	335.4 Hydrants	1,796,854	45	2.22%	39,893	0	39,893	0.00%	0	39,893
30	339.4 Other Plant & Misc.	242,458	25	4.00%	9,695	0	9,695	0.00%	0	9,695
31	**GENERAL PLANT**									
32	303.5 Land & Land Rights	157,977	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	1,610,669	40	2.50%	40,264	0	40,264	0.00%	0	40,264
34	340.5 Office Furniture & Equipment	995,389	15	6.67%	66,389	0	66,389	0.00%	0	66,389
35	340.51 Computer Equipment	2,649,646	6	16.67%	441,699	0	441,699	0.00%	0	441,699
36	341.5 Transportation Equipment	1,528,609	6	16.67%	254,818	0	254,818	0.00%	0	254,818
37	342.5 Stores Equipment	14,342	18	5.56%	799	0	799	0.00%	0	799
38	343.5 Tools, Shop & Garage	554,800	16	6.25%	34,670	0	34,670	0.00%	0	34,670
39	344.5 Laboratory Equipment	503,108	15	6.67%	33,557	0	33,557	0.00%	0	33,557
40	345.5 Power Operated Equipment	635,407	12	8.33%	52,927	0	52,927	0.00%	0	52,927
41	346.5 Communication Equipment	288,307	10	10.00%	28,830	0	28,830	0.00%	0	28,830
42	347.5 Miscellaneous Equipment	129,619	15	6.67%	8,644	0	8,644	0.00%	0	8,644
43	348.5 Other Tangible Plant	243,994	10	10.00%	24,400	0	24,400	0.00%	0	24,400
44	**INTANGIBLE PLANT**	399,167		2.84%	11,342	0	11,342	0.00%	0	11,342
45	**SUPPLY & PUMPING**	15,645,974		3.99%	624,922	0	624,922	6.45%	40,290	584,632
46	**WATER TREATMENT PLANT**	8,223,791		3.98%	327,101	0	327,101	5.48%	17,929	309,172
47	**TRANSMISSION & DISTRIBUTION**	60,312,495		2.59%	1,564,165	0	1,564,165	15.00%	234,689	1,329,476
48	**GENERAL PLANT**	9,311,866		10.60%	986,997	0	986,997	0.00%	0	986,997
49	**TOTAL DEPRECIATION EXPENSE**	93,893,294		3.74%	3,514,527	0	3,514,527	8.33%	292,908	3,221,619
50	**LESS: AMORTIZATION OF CIAC**				(899,172)	0	(899,172)	3.55%	(31,882)	(867,290)
51	**NET DEPRECIATION EXPENSE - WATER**				2,615,355	0	2,615,355		261,026	2,354,329

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note:
1. Depreciation rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	3,009,342	3.74%	112,490	0	112,490	1.15%	1,298	111,192
2	Line/Main Extension Fees	8,497,508	2.34%	198,710	0	198,710	2.31%	4,587	194,123
3	Meter Installation Fees	5,485,948	5.00%	274,305	0	274,305	0.00%	0	274,305
4	Contributed Lines	6,991,775	2.34%	163,743	0	163,743	13.02%	21,322	142,421
5	Contributed Property Other Than Lines	1,833,799	3.26%	59,747	0	59,747	7.82%	4,675	55,072
6	Service Installation Fees	3,606,869	2.50%	90,177	0	90,177	0.00%	0	90,177
7	**TOTAL WATER CIAC AMORT. EXP.**	29,425,241		899,172	0	899,172		31,882	867,290

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)
2. Amortization rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	1,623,828	49,203	3.03%
3	305.2 Collecting & Impounding reservoirs	217,038	4,337	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	3,260,360	108,573	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	1,902,919	54,424	2.86%
8	310.2 Power Generation Equipment	2,348,466	117,421	5.00%
9	311.2 Pumping Equipment	5,763,111	288,158	5.00%
10	339.2 Other Plant & Miscellaneous	70,153	2,806	4.00%
11	304.3 Structures & Improvements	2,285,823	69,263	3.03%
12	320.3 Water Treatment Equipment	5,499,337	250,219	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	190,449	7,619	4.00%
15	330.4 Distribution Reservoirs	5,694,480	153,751	2.70%
16	**COMPOSITE RATE**	28,855,965	1,105,774	3.83%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	63,948	1,937	3.03%
19	331.4 Transmission & Distribution	40,953,342	954,214	2.33%
20	335.4 Hydrants	1,796,854	39,893	2.22%
21	339.4 Other Plant & Miscellaneous	242,458	9,695	4.00%
22	**COMPOSITE RATE**	43,056,602	1,005,739	2.34%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	4,683,241	234,165	5.00%
25	**COMPOSITE RATE**	4,683,241	234,165	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	6,820,313	170,510	2.50%
28	**COMPOSITE RATE**	6,820,313	170,510	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	28,855,965	1,105,774	3.83%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	43,056,602	1,005,739	2.34%
32	Meter Installation Fees (Line 25)	4,683,241	234,165	5.00%
33	Service Installation Fees (Line 28)	6,820,313	170,510	2.50%
34	**COMPOSITE RATE**	83,416,121	2,516,188	3.02%

Column:
(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note:
1. Amortization rate is calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	579,532	0	579,532	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	294,026	20,122	314,148	B-5(W)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL PAYROLL TAXES**	294,026	20,122	314,148		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	904,374	0	904,374		
8	Non-used & Useful Property Tax Add-back (1)	0	202,085	202,085		
9	Adjusted Real Estate & Personal Property Tax	904,374	202,085	1,106,459		
10	Non-used & Useful Percent (2)			20.19%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(223,384)	(223,384)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	904,374	(21,299)	883,075		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	1,777,931	(1,177)	1,776,754		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant Level. Summaries reflect a weighted composite percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
		1996 INCOME TAXES			
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	12,878,480	0	12,878,480	B-4(W)
3	Less:				
4	O & M Expenses	9,001,027	386,757	9,387,784	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,354,329	0	2,354,329	B-13(W)
6	Amortization	(689)	0	(689)	B-18(W), A-21(S)
7	Taxes Other Than Income	1,777,931	(1,177)	1,776,754	B-15(W)
8	Pre-Tax Operating Expenses	13,132,599	385,580	13,518,179	
9	**PRE-TAX OPERATING INCOME**	(254,119)	(385,580)	(639,699)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(254,119)	(385,580)	(639,699)	
12	Less:				
13	Interest Expense:				
14	Rate Base	40,101,186	725,626	40,826,812	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	2,121,353	38,386	2,159,738	C-3
17	Net Taxable Income (L11 - L16)	(2,375,472)	(423,966)	(2,799,437)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(916,338)	(163,545)	(1,079,883)	
20	Less:				
21	Parent Debt Adjustment	143,437	0	143,437	C-1(W)
22	Investment Tax Credit	20,357	0	20,357	C-7(W)
23	**TOTAL INCOME TAXES**	(1,080,132)	(163,545)	(1,243,676)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / FPSC Jurisdiction - Uniform - Excluding Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	(64,578)				
2	Last Authorized Amortization Rate	0.98%				
3	Total Amortization Expense	(635)	0	(635)		A-20 (W)
4	Non-Used & Useful Amort. Exp.	(54)	0	(54)	From Below	
5	**NET AMORTIZATION EXPENSE**	(689)	0	(689)		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	(635)	0	(635)	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%) (1)	(8.47%)	0.00%	(8.47%)	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	(54)	0	(54)		To Above

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level.
Summaries reflect a weighted composite percent.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	7,894,223	0	7,894,223	A-5 (W)
2	Utility Land & Land Rights	41,400	0	41,400	A-5 (W)
3	Non-Used and Useful	58,335	0	58,335	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(2,563,694)	0	(2,563,694)	A-9 (W)
6	CIAC	(3,609,298)	0	(3,609,298)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,015,026	0	1,015,026	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(64,448)	0	(64,448)	Vol. II
13	Deferred Taxes	302,547	0	302,547	C-7 (W)
14	Working Capital Allowance	373,334	0	373,334	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	3,447,425	0	3,447,425	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	**F. CIAC:**			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	**SUBTOTAL**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		0
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	0
21	1993 Net Additions		0
22	**12/31/93 Balance**		0
23			
24			
25	1994 Additions		0
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		0
29	**12/31/94 Balance**		0
30	**Balance per books 12/31/94**		6,254,443
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	0
32	1995 Additions		105,000
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		105,000
36	**12/31/95 Balance**		6,359,443
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	1,368,886
39	1996 Additions		388,109
40	1996 Retirements		1,096
41	1996 Adjustments		0
42	1996 Net Additions		387,014
43	**12/31/96 Balance**		8,115,343

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	3,219	0	0	0	3,219	0	3,219	3,219	0	3,219
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights		0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	8,309	0	0	0	8,309	0	8,309	8,309	0	8,309
8	305.2 Collecting & Impounding reservoirs	10,140	0	0	0	10,140	0	10,140	10,140	0	10,140
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	93,138	0	0	0	93,138	0	93,138	93,138	0	93,138
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	43,192	0	0	0	43,192	0	43,192	43,192	0	43,192
13	310.2 Power Generation Equipment	29,898	0	0	0	29,898	0	29,898	29,898	0	29,898
14	311.2 Pumping Equipment	62,570	0	0	0	62,570	0	62,570	62,570	0	62,570
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	16,838	0	0	0	16,838	0	16,838	16,838	0	16,838
18	304.3 Structures & Improvements	253,425	0	0	0	253,425	0	253,425	253,425	0	253,425
19	320.3 Water Treatment Equipment	207,901	0	0	0	207,901	0	207,901	207,901	0	207,901
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	41,198	0	41,198	41,198	0	41,198	20,599	0	20,599
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights		0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	22,295	0	0	0	22,295	0	22,295	22,295	0	22,295
25	330.4 Distribution Reservoirs	379,886	0	0	0	379,886	0	379,886	379,886	0	379,886
26	331.4 Transmission & Distribution	3,301,064	89,998	0	89,998	3,391,062	0	3,391,062	3,346,063	0	3,346,063
27	333.4 Services	551,141	38,451	0	38,451	589,592	0	589,592	570,367	0	570,367
28	334.4 Meters & Meter Installation	1,034,064	87,142	0	87,142	1,121,206	0	1,121,206	1,077,634	0	1,077,634
29	335.4 Hydrants	338,578	0	0	0	338,578	0	338,578	338,578	0	338,578
30	339.4 Other Plant & Miscellaneous	3,785	0	0	0	3,785	0	3,785	3,785	0	3,785
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	24,562	0	0	0	24,562	0	24,562	24,562	0	24,562
33	304.5 Structures & Improvements	249,735	2,111	(1,096)	1,015	250,750	0	250,750	250,423	0	250,423
34	340.5 Office Furniture & Equipment	154,761	0	0	0	154,761	0	154,761	154,761	0	154,761
35	340.51 Computer Equipment	364,618	78,211	0	78,211	442,829	0	442,829	411,961	0	411,961
36	341.5 Transportation Equipment	231,303	10,509	0	10,509	241,812	0	241,812	237,664	0	237,664
37	342.5 Stores Equipment	2,230	0	0	0	2,230	0	2,230	2,230	0	2,230
38	343.5 Tools, Shop & Garage Equipment	84,342	3,167	0	3,167	87,509	0	87,509	86,259	0	86,259
39	344.5 Laboratory Equipment	76,719	2,484	0	2,484	79,202	0	79,202	78,222	0	78,222
40	345.5 Power Operated Equipment	77,703	34,839	0	34,839	112,542	0	112,542	98,792	0	98,792
41	346.5 Communication Equipment	44,825	0	0	0	44,825	0	44,825	44,825	0	44,825
42	347.5 Miscellaneous Equipment	20,153	0	0	0	20,153	0	20,153	20,153	0	20,153
43	348.5 Other Tangible Plant	37,936	0	0	0	37,936	0	37,936	37,936	0	37,936
44	**INTANGIBLE PLANT**	3,219	0	0	0	3,219	0	3,219	3,219	0	3,219
45	**SUPPLY & PUMPING**	247,247	0	0	0	247,247	0	247,247	247,247	0	247,247
46	**WATER TREATMENT PLANT**	478,164	41,198	0	41,198	519,362	0	519,362	498,763	0	498,763
47	**TRANSMISSION & DISTRIBUTION**	5,630,813	215,591	0	215,591	5,846,404	0	5,846,404	5,738,608	0	5,738,608
48	**GENERAL PLANT**	1,368,686	131,321	(1,096)	130,225	1,499,111	0	1,499,111	1,447,787	0	1,447,787
49	**TOTAL PLANT IN SERVICE**	7,728,329	388,109	(1,096)	387,014	8,115,343	0	8,115,343	7,935,623	0	7,935,623
50	**LAND & LAND RIGHTS**	41,400	0	0	0	41,400	0	41,400	41,400	0	41,400
51	**TOTAL PIS LESS LAND**	7,686,929	388,109	(1,096)	387,014	8,073,943	0	8,073,943	7,894,223	0	7,894,223

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	0	3,219
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	8,309	8,309	8,309	8,309	8,309	8,309	8,309	8,309	8,309	8,309	8,309	8,309	8,309	0	8,309
8	305.2 Collecting & Impounding reservoirs	10,140	10,140	10,140	10,140	10,140	10,140	10,140	10,140	10,140	10,140	10,140	10,140	10,140	0	10,140
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	93,138	93,138	93,138	93,138	93,138	93,138	93,138	93,138	93,138	93,138	93,138	93,138	93,138	0	93,138
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	43,192	43,192	43,192	43,192	43,192	43,192	43,192	43,192	43,192	43,192	43,192	43,192	43,192	0	43,192
13	310.2 Power Generation Equipment	29,898	29,898	29,898	29,898	29,898	29,898	29,898	29,898	29,898	29,898	29,898	29,898	29,898	0	29,898
14	311.2 Pumping Equipment	62,570	62,570	62,570	62,570	62,570	62,570	62,570	62,570	62,570	62,570	62,570	62,570	62,570	0	62,570
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	16,838	16,838	16,838	16,838	16,838	16,838	16,838	16,838	16,838	16,838	16,838	16,838	16,838	0	16,838
18	304.3 Structures & Improvements	253,425	253,425	253,425	253,425	253,425	253,425	253,425	253,425	253,425	253,425	253,425	253,425	253,425	0	253,425
19	320.3 Water Treatment Equipment	207,901	207,901	207,901	207,901	207,901	207,901	207,901	207,901	207,901	207,901	207,901	207,901	207,901	0	207,901
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	3,433	6,866	10,299	13,732	17,165	20,600	24,033	27,466	30,899	34,332	37,765	41,198	41,198	20,599
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights		0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	22,295	22,295	22,295	22,295	22,295	22,295	22,295	22,295	22,295	22,295	22,295	22,295	22,295	0	22,295
25	330.4 Distribution Reservoirs	379,886	379,886	379,886	379,886	379,886	379,886	379,886	379,886	379,886	379,886	379,886	379,886	379,886	0	379,886
26	331.4 Transmission & Distribution	3,301,064	3,308,564	3,316,064	3,323,564	3,331,064	3,338,564	3,346,062	3,353,562	3,361,062	3,368,562	3,376,062	3,383,562	3,391,062	89,998	3,346,063
27	333.4 Services	551,141	554,345	557,549	560,753	563,958	567,162	570,367	573,572	576,776	579,980	583,184	586,388	589,592	38,451	570,367
28	334.4 Meters & Meter Installation	1,034,064	1,041,326	1,048,587	1,055,849	1,063,110	1,070,372	1,077,634	1,084,895	1,092,157	1,099,418	1,106,680	1,113,944	1,121,206	87,142	1,077,634
29	335.4 Hydrants	338,578	338,578	338,578	338,578	338,578	338,578	338,578	338,578	338,578	338,578	338,578	338,578	338,578	0	338,578
30	339.4 Other Plant & Miscellaneous	3,785	3,785	3,785	3,785	3,785	3,785	3,785	3,785	3,785	3,785	3,785	3,785	3,785	0	3,785
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	24,562	24,562	24,562	24,562	24,562	24,562	24,562	24,562	24,562	24,562	24,562	24,562	24,562	0	24,562
33	304.5 Structures & Improvements	249,735	250,573	250,637	250,810	250,844	250,879	249,988	250,022	250,057	250,229	250,396	250,578	250,750	1,015	250,423
34	340.5 Office Furniture & Equipment	154,761	154,761	154,761	154,761	154,761	154,761	154,761	154,761	154,761	154,761	154,761	154,761	154,761	0	154,761
35	340.51 Computer Equipment	364,618	395,645	398,038	404,436	405,710	406,985	414,580	415,854	417,129	423,527	429,706	436,432	442,829	78,211	411,961
36	341.5 Transportation Equipment	231,303	235,472	235,794	236,653	236,825	236,996	238,016	238,188	238,359	239,218	240,049	240,952	241,812	10,509	237,664
37	342.5 Stores Equipment	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230	2,230	0	2,230
38	343.5 Tools, Shop & Garage Equipment	84,342	85,598	85,695	85,954	86,006	86,057	86,365	86,417	86,468	86,727	86,977	87,250	87,509	3,167	86,259
39	344.5 Laboratory Equipment	76,719	77,704	77,780	77,983	78,024	78,064	78,305	78,346	78,386	78,589	78,785	78,999	79,202	2,484	78,222
40	345.5 Power Operated Equipment	77,703	91,524	92,590	95,439	96,007	96,575	99,958	100,526	101,094	103,944	106,696	109,692	112,542	34,839	98,792
41	346.5 Communication Equipment	44,825	44,825	44,825	44,825	44,825	44,825	44,825	44,825	44,825	44,825	44,825	44,825	44,825	0	44,825
42	347.5 Miscellaneous Equipment	20,153	20,153	20,153	20,153	20,153	20,153	20,153	20,153	20,153	20,153	20,153	20,153	20,153	0	20,153
43	348.5 Other Tangible Plant	37,936	37,936	37,936	37,936	37,936	37,936	37,936	37,936	37,936	37,936	37,936	37,936	37,936	0	37,936
44	**INTANGIBLE PLANT**	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	0	3,219
45	**SUPPLY & PUMPING**	247,247	247,247	247,247	247,247	247,247	247,247	247,247	247,247	247,247	247,247	247,247	247,247	247,247	0	247,247
46	**WATER TREATMENT PLANT**	478,164	481,597	485,030	488,463	491,896	495,329	498,764	502,197	505,630	509,063	512,496	515,929	519,362	41,198	498,763
47	**TRANSMISSION & DISTRIBUTION**	5,630,813	5,648,779	5,666,744	5,684,710	5,702,676	5,720,642	5,738,607	5,756,572	5,774,538	5,792,504	5,810,472	5,828,438	5,846,404	215,591	5,738,608
48	**GENERAL PLANT**	1,368,886	1,420,981	1,425,000	1,435,742	1,437,882	1,440,023	1,451,678	1,453,819	1,455,959	1,466,701	1,477,076	1,488,369	1,499,111	130,225	1,447,787
49	**TOTAL PLANT IN SERVICE**	7,728,329	7,801,823	7,827,240	7,859,381	7,882,920	7,906,459	7,939,515	7,963,054	7,986,593	8,018,734	8,050,510	8,083,202	8,115,343	387,014	7,935,623
50	**LAND & LAND RIGHTS**	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	41,400	0	41,400
51	**TOTAL PIS LESS LAND**	7,686,929	7,760,423	7,785,840	7,817,981	7,841,520	7,865,060	7,898,115	7,921,654	7,945,193	7,977,334	8,009,110	8,041,802	8,073,943	387,014	7,894,223

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimbell

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	3,433	3,433	3,433	3,433	3,433	3,435	3,433	3,433	3,433	3,433	3,433	3,433	41,198	20,599
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	7,500	7,500	7,500	7,500	7,500	7,498	7,500	7,500	7,500	7,500	7,500	7,500	89,998	44,999
27	333.4 Services	3,204	3,204	3,204	3,204	3,204	3,206	3,204	3,204	3,204	3,204	3,204	3,204	38,451	19,226
28	334.4 Meters & Meter Installation	7,262	7,262	7,262	7,262	7,262	7,262	7,262	7,262	7,262	7,264	7,262	7,262	87,142	43,570
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	837	65	173	34	34	(891)	34	34	173	167	182	173	1,015	686
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	31,026	2,393	6,398	1,275	1,275	7,594	1,275	1,275	6,398	6,179	6,726	6,398	78,211	47,342
36	341.5 Transportation Equipment	4,169	322	860	171	171	1,020	171	171	860	830	904	860	10,509	6,361
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	1,256	97	259	52	52	307	52	52	259	250	272	259	3,167	1,917
39	344.5 Laboratory Equipment	985	76	203	40	40	241	40	40	203	196	214	203	2,484	1,503
40	345.5 Power Operated Equipment	13,821	1,066	2,850	568	568	3,383	568	568	2,850	2,752	2,996	2,850	34,839	21,089
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	3,433	3,433	3,433	3,433	3,433	3,435	3,433	3,433	3,433	3,433	3,433	3,433	41,198	20,599
47	**TRANSMISSION & DISTRIBUTION**	17,966	17,966	17,966	17,966	17,966	17,965	17,966	17,966	17,966	17,969	17,966	17,966	215,591	107,795
48	**GENERAL PLANT**	52,095	4,018	10,742	2,141	2,141	11,656	2,141	2,141	10,742	10,374	11,294	10,742	130,225	78,900
49	**TOTAL NET ADDITIONS**	73,494	25,417	32,141	23,539	23,539	33,055	23,539	23,539	32,141	31,776	32,692	32,141	387,014	207,294
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	73,494	25,417	32,141	23,539	23,539	33,055	23,539	23,539	32,141	31,776	32,692	32,141	387,014	207,294

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	3,433	3,433	3,433	3,433	3,433	3,435	3,433	3,433	3,433	3,433	3,433	3,433	41,198	20,599
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	7,500	7,500	7,500	7,500	7,500	7,498	7,500	7,500	7,500	7,500	7,500	7,500	89,998	44,999
27	333.4 Services	3,204	3,204	3,204	3,204	3,204	3,206	3,204	3,204	3,204	3,204	3,204	3,204	38,451	19,226
28	334.4 Meters & Meter Installation	7,262	7,262	7,262	7,262	7,262	7,262	7,262	7,262	7,262	7,264	7,262	7,262	87,142	43,570
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	837	65	173	34	34	205	34	34	173	167	182	173	2,111	1,278
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	31,026	2,393	6,398	1,275	1,275	7,594	1,275	1,275	6,398	6,179	6,726	6,398	78,211	47,342
36	341.5 Transportation Equipment	4,189	322	860	171	171	1,020	171	171	860	830	904	860	10,509	6,361
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	1,256	97	259	52	52	307	52	52	259	250	272	259	3,167	1,917
39	344.5 Laboratory Equipment	985	76	203	40	40	241	40	40	203	196	214	203	2,484	1,503
40	345.5 Power Operated Equipment	13,821	1,066	2,850	568	568	3,383	568	568	2,850	2,752	2,998	2,850	34,839	21,089
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	3,433	3,433	3,433	3,433	3,433	3,435	3,433	3,433	3,433	3,433	3,433	3,433	41,198	20,599
47	**TRANSMISSION & DISTRIBUTION**	17,966	17,966	17,966	17,966	17,966	17,965	17,966	17,966	17,966	17,969	17,966	17,966	215,591	107,795
48	**GENERAL PLANT**	52,095	4,018	10,742	2,141	2,141	12,751	2,141	2,141	10,742	10,374	11,294	10,742	131,321	79,490
49	**TOTAL GROSS ADDITIONS**	73,494	25,417	32,141	23,539	23,539	34,151	23,539	23,539	32,141	31,776	32,692	32,141	388,109	207,884
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	73,494	25,417	32,141	23,539	23,539	34,151	23,539	23,539	32,141	31,776	32,692	32,141	388,109	207,884

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of last year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	1,096	0	0	0	0	0	0	1,096	590
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	1,096	0	0	0	0	0	0	1,096	590
49	**TOTAL RETIREMENTS**	0	0	0	0	0	1,096	0	0	0	0	0	0	1,096	590
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	1,096	0	0	0	0	0	0	1,096	590

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	3,219	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	8,309	7.86%	653
8	305.2 Collecting & Impounding reservoirs	10,140	7.86%	797
9	306.2 Lake, River & Other Intakes	0	7.86%	0
10	307.2 Wells & Springs	93,138	7.86%	7,317
11	308.2 Infiltration Galleries & Tunnels	0	7.86%	0
12	309.2 Supply Mains	43,192	7.86%	3,393
13	310.2 Power Generation Equipment	29,898	0.00%	0
14	311.2 Pumping Equipment	62,570	7.86%	4,915
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	16,838	0.00%	0
18	304.3 Structures & Improvements	253,425	0.00%	0
19	320.3 Water Treatment Equipment	207,901	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	20,599	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	22,295	0.00%	0
25	330.4 Distribution Reservoirs	379,886	0.00%	0
26	331.4 Transmission & Distribution	3,346,063	0.00%	0
27	333.4 Services	570,367	0.00%	0
28	334.4 Meters & Meter Installation	1,077,634	0.00%	0
29	335.4 Hydrants	338,578	0.00%	0
30	339.4 Other Plant & Miscellaneous	3,785	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	24,562	0.00%	0
33	304.5 Structures & Improvements	250,423	0.00%	0
34	340.5 Office Furniture & Equipment	154,761	0.00%	0
35	340.51 Computer Equipment	411,961	0.00%	0
36	341.5 Transportation Equipment	237,664	0.00%	0
37	342.5 Stores Equipment	2,230	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	86,259	0.00%	0
39	344.5 Laboratory Equipment	78,222	0.00%	0
40	345.5 Power Operated Equipment	98,792	0.00%	0
41	346.5 Communication Equipment	44,825	0.00%	0
42	347.5 Miscellaneous Equipment	20,153	0.00%	0
43	348.5 Other Tangible Plant	37,936	0.00%	0
44	**INTANGIBLE PLANT**	3,219	0.00%	0
45	**SUPPLY & PUMPING**	247,247	6.91%	17,075
46	**WATER TREATMENT PLANT**	498,763	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	5,738,608	0.00%	0
48	**GENERAL PLANT**	1,447,787	0.00%	0
49	**TOTAL PLANT IN SERVICE**	7,935,623	0.22%	17,075
50	**LAND & LAND RIGHTS**	41,400	0.00%	0
51	**TOTAL PIS LESS LAND**	7,894,223	0.22%	17,075

Note: May not cross foot due to rounding

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	17,075	0	17,075	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(8,727)	0	(8,727)	A-9 (W)
4	CIAC	(92,292)	0	(92,292)	A-12 (W)
5	Accumulated Amort. of CIAC	25,609	0	25,609	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	(58,335)	0	(58,335)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		0
16			
17			
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	0
21	1993 Net Additions		0
22	**12/31/93 Balance**		0
23			
24			
25	1994 Additions		0
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		0
29	**12/31/94 Balance**		0
30	**Balance per books 12/31/94**		1,553,199
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	0
32	1995 Additions		186,207
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		186,207
36	**12/31/95 Balance**		1,739,406
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	652,068
39	1996 Additions		345,620
40	1996 Retirements		1,096
41	1996 Adjustments		0
42	1996 Net Additions		344,524
43	**12/31/96 Balance**		2,735,998

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	80	80	160	0	160	120	0	120
3	302.1 Franchises	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**	0							
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	2,798	252	3,050	0	3,050	2,924	0	2,924
8	305.2 Collecting & Impounding reservoirs	3,876	203	4,079	0	4,079	3,977	0	3,977
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	42,115	3,101	45,216	0	45,216	43,666	0	43,666
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	10,976	1,235	12,211	0	12,211	11,594	0	11,594
13	310.2 Power Generation Equipment	22,935	1,495	24,430	0	24,430	23,682	0	23,682
14	311.2 Pumping Equipment	47,372	3,129	50,501	0	50,501	48,936	0	48,936
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**	0							
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	85,332	7,679	93,011	0	93,011	89,171	0	89,171
19	320.3 Water Treatment Equipment	115,827	9,459	125,286	0	125,286	120,557	0	120,557
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	824	824	0	824	412	0	412
22	**TRANSMISSION & DISTRIBUTION**	0							
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	7,507	676	8,183	0	8,183	7,845	0	7,845
25	330.4 Distribution Reservoirs	87,879	10,257	98,136	0	98,136	93,007	0	93,007
26	331.4 Transmission & Distribution	770,815	77,963	848,778	0	848,778	809,797	0	809,797
27	333.4 Services	175,407	14,259	189,666	0	189,666	182,536	0	182,536
28	334.4 Meters & Meter Installation	256,661	53,882	310,543	0	310,543	283,602	0	283,602
29	335.4 Hydrants	107,930	7,516	115,446	0	115,446	111,689	0	111,689
30	339.4 Other Plant & Miscellaneous	1,895	151	2,046	0	2,046	1,971	0	1,971
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	56,447	5,165	61,612	0	61,612	58,987	0	58,987
34	340.5 Office Furniture & Equipment	71,329	10,323	81,652	0	81,652	76,491	0	76,491
35	340.51 Computer Equipment	167,445	68,674	236,119	0	236,119	201,782	0	201,782
36	341.5 Transportation Equipment	170,859	39,619	210,478	0	210,478	190,668	0	190,668
37	342.5 Stores Equipment	756	124	880	0	880	818	0	818
38	343.5 Tools, Shop & Garage Equipment	43,644	5,391	49,035	0	49,035	46,340	0	46,340
39	344.5 Laboratory Equipment	11,348	5,217	16,565	0	16,565	13,957	0	13,957
40	345.5 Power Operated Equipment	79,290	8,229	87,519	0	87,519	83,404	0	83,404
41	346.5 Communication Equipment	20,959	4,483	25,442	0	25,442	23,201	0	23,201
42	347.5 Miscellaneous Equipment	5,067	1,344	6,411	0	6,411	5,739	0	5,739
43	348.5 Other Tangible Plant	24,924	3,794	28,718	0	28,718	26,822	0	26,822
44	**INTANGIBLE PLANT**	80	80	160	0	160	120	0	120
45	**SUPPLY & PUMPING**	130,072	9,415	139,487	0	139,487	134,779	0	134,779
46	**WATER TREATMENT PLANT**	201,159	17,962	219,121	0	219,121	210,140	0	210,140
47	**TRANSMISSION & DISTRIBUTION**	1,408,094	164,704	1,572,798	0	1,572,798	1,490,446	0	1,490,446
48	**GENERAL PLANT**	652,068	152,363	804,432	0	804,432	728,208	0	728,208
49	**TOTAL ACCUMULATED DEPRECIATION**	2,391,474	344,524	2,735,998	0	2,735,998	2,563,694	0	2,563,694

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	80	87	94	101	108	115	118	125	132	139	146	153	160	80	120
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**	0														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	2,798	2,819	2,840	2,861	2,882	2,903	2,924	2,945	2,966	2,987	3,008	3,029	3,050	252	2,924
8	305.2 Collecting & Impounding reservoirs	3,876	3,893	3,910	3,927	3,944	3,961	3,977	3,994	4,011	4,028	4,045	4,062	4,079	203	3,977
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	42,115	42,373	42,631	42,889	43,147	43,405	43,668	43,926	44,184	44,442	44,700	44,958	45,216	3,101	43,666
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	10,976	11,079	11,182	11,285	11,388	11,491	11,593	11,696	11,799	11,902	12,005	12,108	12,211	1,235	11,594
13	310.2 Power Generation Equipment	22,935	23,050	23,165	23,310	23,435	23,560	23,680	23,805	23,930	24,055	24,180	24,305	24,430	1,495	23,682
14	311.2 Pumping Equipment	47,372	47,633	47,894	48,155	48,416	48,677	48,935	49,196	49,457	49,718	49,979	50,240	50,501	3,129	48,936
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**	0														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	85,332	85,972	86,612	87,252	87,892	88,532	89,171	89,811	90,451	91,091	91,731	92,371	93,011	7,679	89,171
19	320.3 Water Treatment Equipment	115,827	116,615	117,403	118,191	118,979	119,767	120,558	121,346	122,134	122,922	123,710	124,498	125,286	9,459	120,557
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	69	138	207	276	345	410	479	548	617	686	755	824	824	412
22	**TRANSMISSION & DISTRIBUTION**	0														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	7,507	7,583	7,819	7,675	7,731	7,787	7,847	7,903	7,959	8,015	8,071	8,127	8,183	676	7,845
25	330.4 Distribution Reservoirs	87,879	88,734	89,589	90,444	91,299	92,154	93,006	93,861	94,716	95,571	96,426	97,281	98,136	10,257	93,007
26	331.4 Transmission & Distribution	770,815	777,312	783,809	790,306	796,803	803,300	809,796	816,293	822,790	829,287	835,784	842,281	848,778	77,963	809,797
27	333.4 Services	175,407	176,595	177,783	178,971	180,159	181,347	182,538	183,726	184,914	186,102	187,290	188,478	189,666	14,259	182,536
28	334.4 Meters & Meter Installation	256,861	261,151	265,641	270,131	274,621	279,111	283,603	288,093	292,583	297,073	301,563	306,053	310,543	53,882	283,602
29	335.4 Hydrants	107,930	108,556	109,182	109,808	110,434	111,060	111,690	112,316	112,942	113,568	114,194	114,820	115,446	7,516	111,689
30	339.4 Other Plant & Miscellaneous	1,895	1,908	1,921	1,934	1,947	1,960	1,968	1,981	1,994	2,007	2,020	2,033	2,046	151	1,971
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	56,447	56,969	57,491	58,013	58,535	59,057	58,480	59,002	59,524	60,046	60,568	61,090	61,612	5,165	58,987
34	340.5 Office Furniture & Equipment	71,329	72,189	73,049	73,909	74,769	75,629	76,492	77,352	78,212	79,072	79,932	80,792	81,652	10,323	76,491
35	340.51 Computer Equipment	167,445	173,168	178,891	184,614	190,337	196,060	201,781	207,504	213,227	218,950	224,673	230,396	236,119	68,674	201,782
36	341.5 Transportation Equipment	170,859	174,161	177,463	180,765	184,067	187,369	190,666	193,968	197,270	200,572	203,874	207,176	210,478	39,619	190,668
37	342.5 Stores Equipment	756	766	776	786	796	806	820	830	840	850	860	870	880	124	818
38	343.5 Tools, Shop & Garage Equipment	43,644	44,093	44,542	44,991	45,440	45,889	46,341	46,790	47,239	47,688	48,137	48,586	49,035	5,391	46,340
39	344.5 Laboratory Equipment	11,348	11,783	12,218	12,653	13,088	13,523	13,955	14,390	14,825	15,260	15,695	16,130	16,565	5,217	13,957
40	345.5 Power Operated Equipment	79,290	79,976	80,662	81,348	82,034	82,720	83,403	84,089	84,775	85,461	86,147	86,833	87,519	8,229	83,404
41	346.5 Communication Equipment	20,959	21,333	21,707	22,081	22,455	22,829	23,198	23,572	23,946	24,320	24,694	25,068	25,442	4,483	23,201
42	347.5 Miscellaneous Equipment	5,067	5,179	5,291	5,403	5,515	5,627	5,739	5,851	5,963	6,075	6,187	6,299	6,411	1,344	5,739
43	348.5 Other Tangible Plant	24,924	25,240	25,556	25,872	26,188	26,504	26,822	27,138	27,454	27,770	28,086	28,402	28,718	3,794	26,822
44	**INTANGIBLE PLANT**	80	87	94	101	108	115	118	125	132	139	146	153	160	80	120
45	**SUPPLY & PUMPING**	130,072	130,857	131,642	132,427	133,212	133,997	134,777	135,562	136,347	137,132	137,917	138,702	139,487	9,415	134,779
46	**WATER TREATMENT PLANT**	201,159	202,656	204,153	205,650	207,147	208,644	210,139	211,636	213,133	214,630	216,127	217,624	219,121	17,962	210,140
47	**TRANSMISSION & DISTRIBUTION**	1,408,094	1,421,819	1,435,544	1,449,269	1,462,994	1,476,719	1,490,448	1,504,173	1,517,898	1,531,623	1,545,348	1,559,073	1,572,798	164,704	1,490,446
48	**GENERAL PLANT**	652,068	664,857	677,646	690,435	703,224	716,013	727,698	740,487	753,276	766,065	778,854	791,643	804,432	152,363	728,208
49	**TOTAL WATER ACCUM. DEPR.**	2,391,474	2,420,277	2,449,080	2,477,883	2,506,686	2,535,489	2,563,180	2,591,983	2,620,786	2,649,589	2,678,392	2,707,195	2,735,998	344,524	2,563,694

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	7	7	7	7	7	3	7	7	7	7	7	7	80	40
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	21	21	21	21	21	21	21	21	21	21	21	21	252	126
8	305.2 Collecting & Impounding reservoirs	17	17	17	17	17	16	17	17	17	17	17	17	203	101
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	258	258	258	258	258	263	258	258	258	258	258	258	3,101	1,551
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	103	103	103	103	103	102	103	103	103	103	103	103	1,235	617
13	310.2 Power Generation Equipment	125	125	125	125	125	120	125	125	125	125	125	125	1,495	747
14	311.2 Pumping Equipment	261	261	261	261	261	258	261	261	261	261	261	261	3,129	1,564
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	640	640	640	640	640	639	640	640	640	640	640	640	7,679	3,839
19	320.3 Water Treatment Equipment	788	788	788	788	786	791	788	788	788	788	788	788	9,459	4,730
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	69	69	69	69	69	65	69	69	69	69	69	69	824	412
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	56	56	56	56	56	60	56	56	56	56	56	56	676	338
25	330.4 Distribution Reservoirs	855	855	855	855	855	852	855	855	855	855	855	855	10,257	5,128
26	331.4 Transmission & Distribution	6,497	6,497	6,497	6,497	6,497	6,496	6,497	6,497	6,497	6,497	6,497	6,497	77,963	38,981
27	333.4 Services	1,188	1,188	1,188	1,188	1,188	1,191	1,188	1,188	1,188	1,188	1,188	1,188	14,259	7,130
28	334.4 Meters & Meter Installation	4,490	4,490	4,490	4,490	4,490	4,492	4,490	4,490	4,490	4,490	4,490	4,490	53,882	26,941
29	335.4 Hydrants	626	626	626	626	626	630	626	626	626	626	626	626	7,516	3,758
30	339.4 Other Plant & Miscellaneous	13	13	13	13	13	8	13	13	13	13	13	13	151	75
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	522	522	522	522	522	(577)	522	522	522	522	522	522	5,185	2,540
34	340.5 Office Furniture & Equipment	860	860	860	860	860	863	860	860	860	860	860	860	10,323	5,162
35	340.51 Computer Equipment	5,723	5,723	5,723	5,723	5,723	5,721	5,723	5,723	5,723	5,723	5,723	5,723	68,674	34,337
36	341.5 Transportation Equipment	3,302	3,302	3,302	3,302	3,302	3,297	3,302	3,302	3,302	3,302	3,302	3,302	39,619	19,809
37	342.5 Stores Equipment	10	10	10	10	10	14	10	10	10	10	10	10	124	62
38	343.5 Tools, Shop & Garage Equipment	449	449	449	449	449	452	449	449	449	449	449	449	5,391	2,696
39	344.5 Laboratory Equipment	435	435	435	435	435	432	435	435	435	435	435	435	5,217	2,608
40	345.5 Power Operated Equipment	686	686	686	686	686	683	686	686	686	686	686	686	8,229	4,114
41	346.5 Communication Equipment	374	374	374	374	374	369	374	374	374	374	374	374	4,483	2,241
42	347.5 Miscellaneous Equipment	112	112	112	112	112	112	112	112	112	112	112	112	1,344	672
43	348.5 Other Tangible Plant	316	316	316	316	316	318	316	316	316	316	316	316	3,794	1,897
44	**INTANGIBLE PLANT**	7	7	7	7	7	3	7	7	7	7	7	7	80	40
45	**SUPPLY & PUMPING**	785	785	785	785	785	780	785	785	785	785	785	785	9,415	4,706
46	**WATER TREATMENT PLANT**	1,497	1,497	1,497	1,497	1,497	1,495	1,497	1,497	1,497	1,497	1,497	1,497	17,962	8,981
47	**TRANSMISSION & DISTRIBUTION**	13,725	13,725	13,725	13,725	13,725	13,729	13,725	13,725	13,725	13,725	13,725	13,725	164,704	82,351
48	**GENERAL PLANT**	12,789	12,789	12,789	12,789	12,789	11,684	12,789	12,789	12,789	12,789	12,789	12,789	152,363	76,138
49	**TOTAL NET ADDITIONS**	28,803	28,803	28,803	28,803	28,803	27,691	28,803	28,803	28,803	28,803	28,803	28,803	344,524	172,216

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	7	7	7	7	7	3	7	7	7	7	7	7	80	40
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	21	21	21	21	21	21	21	21	21	21	21	21	252	126
8	305.2 Collecting & Impounding reservoirs	17	17	17	17	17	16	17	17	17	17	17	17	203	101
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	258	258	258	258	258	263	258	258	258	258	258	258	3,101	1,551
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	103	103	103	103	103	102	103	103	103	103	103	103	1,235	617
13	310.2 Power Generation Equipment	125	125	125	125	125	120	125	125	125	125	125	125	1,495	747
14	311.2 Pumping Equipment	261	261	261	261	261	258	261	261	261	261	261	261	3,129	1,564
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	640	640	640	640	640	639	640	640	640	640	640	640	7,679	3,839
19	320.3 Water Treatment Equipment	788	788	788	788	788	791	788	788	788	788	788	788	9,459	4,730
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	69	69	69	69	69	65	69	69	69	69	69	69	824	412
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	56	56	56	56	56	60	56	56	56	56	56	56	676	338
25	330.4 Distribution Reservoirs	855	855	855	855	855	852	855	855	855	855	855	855	10,257	5,128
26	331.4 Transmission & Distribution	6,497	6,497	6,497	6,497	6,497	6,496	6,497	6,497	6,497	6,497	6,497	6,497	77,963	38,981
27	333.4 Services	1,188	1,188	1,188	1,188	1,188	1,191	1,188	1,188	1,188	1,188	1,188	1,188	14,259	7,130
28	334.4 Meters & Meter Installation	4,490	4,490	4,490	4,490	4,490	4,492	4,490	4,490	4,490	4,490	4,490	4,490	53,882	26,941
29	335.4 Hydrants	626	626	626	626	626	630	626	626	626	626	626	626	7,516	3,758
30	339.4 Other Plant & Miscellaneous	13	13	13	13	13	8	13	13	13	13	13	13	151	75
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	522	522	522	522	522	519	522	522	522	522	522	522	6,261	3,130
34	340.5 Office Furniture & Equipment	860	860	860	860	860	863	860	860	860	860	860	860	10,323	5,162
35	340.51 Computer Equipment	5,723	5,723	5,723	5,723	5,723	5,721	5,723	5,723	5,723	5,723	5,723	5,723	68,674	34,337
36	341.5 Transportation Equipment	3,302	3,302	3,302	3,302	3,302	3,297	3,302	3,302	3,302	3,302	3,302	3,302	39,619	19,809
37	342.5 Stores Equipment	10	10	10	10	10	14	10	10	10	10	10	10	124	62
38	343.5 Tools, Shop & Garage Equipment	449	449	449	449	449	452	449	449	449	449	449	449	5,391	2,696
39	344.5 Laboratory Equipment	435	435	435	435	435	432	435	435	435	435	435	435	5,217	2,608
40	345.5 Power Operated Equipment	686	686	686	686	686	683	686	686	686	686	686	686	8,229	4,114
41	346.5 Communication Equipment	374	374	374	374	374	369	374	374	374	374	374	374	4,483	2,241
42	347.5 Miscellaneous Equipment	112	112	112	112	112	112	112	112	112	112	112	112	1,344	672
43	348.5 Other Tangible Plant	316	316	316	316	316	318	316	316	316	316	316	316	3,794	1,897
44	**INTANGIBLE PLANT**	7	7	7	7	7	3	7	7	7	7	7	7	80	40
45	**SUPPLY & PUMPING**	785	785	785	785	785	780	785	785	785	785	785	785	9,415	4,706
46	**WATER TREATMENT PLANT**	1,497	1,497	1,497	1,497	1,497	1,495	1,497	1,497	1,497	1,497	1,497	1,497	17,962	8,981
47	**TRANSMISSION & DISTRIBUTION**	13,725	13,725	13,725	13,725	13,725	13,729	13,725	13,725	13,725	13,725	13,725	13,725	164,704	82,351
48	**GENERAL PLANT**	12,789	12,789	12,789	12,789	12,789	12,780	12,789	12,789	12,789	12,789	12,789	12,789	153,459	76,728
49	**TOTAL GROSS ADDITIONS**	28,803	28,803	28,803	28,803	28,803	28,787	28,803	28,803	28,803	28,803	28,803	28,803	345,620	172,806

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	1,096	0	0	0	0	0	0	1,096	590
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	1,096	0	0	0	0	0	0	1,096	590
49	**TOTAL RETIREMENTS**	0	0	0	0	0	1,096	0	0	0	0	0	0	1,096	590

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	120	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	2,924	7.86%	230
8	305.2 Collecting & Impounding reservoirs	3,977	7.86%	312
9	306.2 Lake, River & Other Intakes	0	7.86%	0
10	307.2 Wells & Springs	43,666	7.86%	3,430
11	308.2 Infiltration Galleries & Tunnels	0	7.86%	0
12	309.2 Supply Mains	11,594	7.86%	911
13	310.2 Power Generation Equipment	23,682	0.00%	0
14	311.2 Pumping Equipment	48,936	7.86%	3,844
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	89,171	0.00%	0
19	320.3 Water Treatment Equipment	120,557	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	412	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	7,845	0.00%	0
25	330.4 Distribution Reservoirs	93,007	0.00%	0
26	331.4 Transmission & Distribution	809,797	0.00%	0
27	333.4 Services	182,536	0.00%	0
28	334.4 Meters & Meter Installation	283,602	0.00%	0
29	335.4 Hydrants	111,689	0.00%	0
30	339.4 Other Plant & Miscellaneous	1,971	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	58,987	0.00%	0
34	340.5 Office Furniture & Equipment	76,491	0.00%	0
35	340.51 Computer Equipment	201,782	0.00%	0
36	341.5 Transportation Equipment	190,668	0.00%	0
37	342.5 Stores Equipment	818	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	46,340	0.00%	0
39	344.5 Laboratory Equipment	13,957	0.00%	0
40	345.5 Power Operated Equipment	83,404	0.00%	0
41	346.5 Communication Equipment	23,201	0.00%	0
42	347.5 Miscellaneous Equipment	5,739	0.00%	0
43	348.5 Other Tangible Plant	26,822	0.00%	0
44	**INTANGIBLE PLANT**	120	0.00%	0
45	**SUPPLY & PUMPING**	134,779	6.48%	8,727
46	**WATER TREATMENT PLANT**	210,140	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	1,490,446	0.00%	0
48	**GENERAL PLANT**	726,206	0.00%	0
49	**TOTAL**	2,563,694	0.34%	8,727

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	0
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	**12/31/93 Balance**	0
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	**12/31/94 Balance**	0
30	**Balance per books 12/31/94**	3,437,295
31	Utility Adjustment to ordered balance (1)	0
32	1995 Additions	113,420
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	113,420
36	**12/31/95 Balance**	3,550,715
37		
38		
39	1996 Additions	117,165
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	117,165
43	**12/31/96 Balance**	3,667,880

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	328,586	98,550	427,136	0	427,136	377,861	0	377,861	0.00%	0
2	Line/Main Extensions	766,045	0	766,045	0	766,045	766,045	0	766,045	0.00%	0
3	Meter Installation Fees	236,339	18,615	254,954	0	254,954	245,647	0	245,647	0.00%	0
4	Contributed Lines	766,045	0	766,045	0	766,045	766,045	0	766,045	0.00%	0
5	Cont. Prpty Other than Lines	1,335,625	0	1,335,625	0	1,335,625	1,335,625	0	1,335,625	6.91%	92,292
6	Service Installation Fees	118,075	0	118,075	0	118,075	118,075	0	118,075	0.00%	0
7	**TOTAL WATER CIAC**	3,550,715	117,165	3,667,880	0	3,667,880	3,609,298	0	3,609,298	2.56%	92,292
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	328,586	336,799	345,011	353,224	361,436	369,649	377,861	386,074	394,286	402,499	410,711	418,924	427,136	98,550	377,861
2	Line/Main Extensions	766,045	766,045	766,045	766,045	766,045	766,045	766,045	766,045	766,045	766,045	766,045	766,045	766,045	0	766,045
3	Meter Installation Fees	236,339	237,890	239,442	240,993	242,544	244,095	245,647	247,198	248,749	250,300	251,852	253,403	254,954	18,615	245,647
4	Contributed Lines	766,045	766,045	766,045	766,045	766,045	766,045	766,045	766,045	766,045	766,045	766,045	766,045	766,045	0	766,045
5	Cont. Prpty Other than Lines	1,335,625	1,335,625	1,335,625	1,335,625	1,335,625	1,335,625	1,335,625	1,335,625	1,335,625	1,335,625	1,335,625	1,335,625	1,335,625	0	1,335,625
6	Service Installation Fees	118,075	118,075	118,075	118,075	118,075	118,075	118,075	118,075	118,075	118,075	118,075	118,075	118,075	0	118,075
7	**TOTAL WATER CIAC**	3,550,715	3,560,479	3,570,243	3,580,008	3,589,770	3,599,534	3,609,298	3,619,061	3,628,825	3,638,589	3,648,353	3,658,116	3,667,880	117,165	3,609,298

Note: May not cross to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	98,550	49,275
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	18,615	9,308
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	9,764	9,764	9,764	9,764	9,764	9,764	9,764	9,764	9,764	9,764	9,764	9,764	117,165	58,583

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	8,213	98,550	49,275
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	1,551	18,615	9,308
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	9,764	9,764	9,764	9,764	9,764	9,764	9,764	9,764	9,764	9,764	9,764	9,764	117,165	58,583

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	***12/31/86 Balance***	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	*1988 Net Additions*	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	*1990 Adjustments*	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	0
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	**12/31/93 Balance**	0
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	**12/31/94 Balance**	0
30	**Balance per books 12/31/94**	864,275
31	Utility Adjustment to ordered balance (1)	0
32	1995 Additions	99,045
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	99,045
36	**12/31/95 Balance**	963,320
37		
38		
39	1996 Additions	103,409
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	103,409
43	**12/31/96 Balance**	1,066,729

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	68,126	12,809	80,935	0	80,935	74,531	0	74,531	0.00%	0
2	Line/Main Extensions	210,464	17,849	228,313	0	228,313	219,389	0	219,389	0.00%	0
3	Meter Installation Fees	66,260	12,282	78,542	0	78,542	72,401	0	72,401	0.00%	0
4	Contributed Lines	210,464	17,849	228,313	0	228,313	219,389	0	219,389	0.00%	0
5	Cont. Prpty Other than Lines	375,365	39,668	415,033	0	415,033	395,199	0	395,199	6.48%	25,609
6	Service Installation Fees	32,641	2,952	35,593	0	35,593	34,117	0	34,117	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	963,320	103,409	1,066,729	0	1,066,729	1,015,026	0	1,015,026	2.52%	25,609

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Ave. Utility Balance 1996
1	Plant Capacity Fees	68,126	69,193	70,260	71,327	72,394	73,461	74,533	75,600	76,667	77,734	78,801	79,868	80,935	12,809	74,531
2	Line/Main Extensions	210,464	211,951	213,438	214,925	216,412	217,899	219,391	220,878	222,365	223,852	225,339	226,826	228,313	17,849	219,389
3	Meter Installation Fees	66,260	67,284	68,308	69,332	70,356	71,380	72,398	73,422	74,446	75,470	76,494	77,518	78,542	12,282	72,401
4	Contributed Lines	210,464	211,951	213,438	214,925	216,412	217,899	219,391	220,878	222,365	223,852	225,339	226,826	228,313	17,849	219,389
5	Cont. Prpty Other than Lines	375,365	378,671	381,977	385,283	388,589	391,895	395,197	398,503	401,809	405,115	408,421	411,727	415,033	39,668	395,199
6	Service Installation Fees	32,641	32,887	33,133	33,379	33,625	33,871	34,117	34,363	34,609	34,855	35,101	35,347	35,593	2,952	34,117
7	TOTAL ACC. AMORT. CIAC	963,320	971,937	980,554	989,171	997,788	1,006,405	1,015,027	1,023,644	1,032,261	1,040,878	1,049,495	1,058,112	1,066,729	103,409	1,015,026

Note: May not cross [illegible] to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	1,067	1,067	1,067	1,067	1,067	1,072	1,067	1,067	1,067	1,067	1,067	1,067	12,809	6,405
2	Line/Main Extensions	1,487	1,487	1,487	1,487	1,487	1,492	1,487	1,487	1,487	1,487	1,487	1,487	17,849	8,925
3	Meter Installation Fees	1,024	1,024	1,024	1,024	1,024	1,018	1,024	1,024	1,024	1,024	1,024	1,024	12,282	6,141
4	Contributed Lines	1,487	1,487	1,487	1,487	1,487	1,492	1,487	1,487	1,487	1,487	1,487	1,487	17,849	8,925
5	Cont. Prpty Other than Lines	3,306	3,306	3,306	3,306	3,306	3,302	3,306	3,306	3,306	3,306	3,306	3,306	39,668	19,834
6	Service Installation Fees	246	246	246	246	246	246	246	246	246	246	246	246	2,952	1,476
7	**TOTAL NET ADDITIONS**	8,617	8,617	8,617	8,617	8,617	8,622	8,617	8,617	8,617	8,617	8,617	8,617	103,409	51,706

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	1,067	1,067	1,067	1,067	1,067	1,072	1,067	1,067	1,067	1,067	1,067	1,067	12,809	6,405
2	Line/Main Extensions	1,487	1,487	1,487	1,487	1,487	1,492	1,487	1,487	1,487	1,487	1,487	1,487	17,849	8,925
3	Meter Installation Fees	1,024	1,024	1,024	1,024	1,024	1,018	1,024	1,024	1,024	1,024	1,024	1,024	12,282	6,141
4	Contributed Lines	1,487	1,487	1,487	1,487	1,487	1,492	1,487	1,487	1,487	1,487	1,487	1,487	17,849	8,925
5	Cont. Prpty Other than Lines	3,306	3,306	3,306	3,306	3,306	3,302	3,306	3,306	3,306	3,306	3,306	3,306	39,668	19,834
6	Service Installation Fees	246	246	246	246	246	246	246	246	246	246	246	246	2,952	1,476
7	TOTAL GROSS ADDITIONS	8,617	8,617	8,617	8,617	8,617	8,622	8,617	8,617	8,617	8,617	8,617	8,617	103,409	51,706

Note: May not cros(ı to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12			**PRESENT ANNUAL AFUDC RATE =**		see below	(b)
13						
14			**PROPOSED ANNUAL AFUDC RATE =**		9.85%	(c)
15						
16			**PROPOSED MONTHLY AFUDC RATE =**		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	**TOTAL**	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

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Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) AFUDC RATES PROPOSED ANNUAL	(7) AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M.	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Placida Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) AFUDC RATES PROPOSED ANNUAL	(14) AFUDC RATES PROPOSED MONTHLY
1	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
2	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
3	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
4	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
5	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
6	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
7	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
8	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
9	Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
10	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
11	Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
12	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
13	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
14	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
15	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
16	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
17	Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
18	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
19	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
20	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
21	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
22	Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
23	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
24	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
25	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
26	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
27	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.22%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	**TOTAL CASH**	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,613	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,366
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,826)	(393,010)
9	Inventories	479,301	523,094	586,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,968	201,966	208,966	229,966	178,966	197,968	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	**TOTAL ASSETS**	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,827	789,357	789,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	**TOTAL LIABILITIES**	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,094	9,632,817	10,466,446	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	**ASSETS - LIABILITIES**	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,620	6,330,930	5,636,200	4,570,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,288	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,996
6															
7	**GROSS UTILITY PLANT**	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	**INVESTMENT IN UTILITY PLANT**	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	**TOTAL CASH**	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	361,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,839,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,677,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,059,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(426,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,963,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	**TOTAL DEFERRED CREDITS**	110,639,591	119,176,525	119,366,137	119,516,274	119,727,886	119,942,769	120,091,705	120,316,971	120,533,851	120,865,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	**TOTAL CAPITAL AND LIABILITIES**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,590	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cr(e to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
				xx/xx/xx Balance per Order No.xxxxxx	0	
1	xx/xx/xx Balance per Order No.xxxxxx	0		Dated xx/xx/xx		
2	Dated xx/xx/xx	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.22%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.34%	A-9 (W)	
19	***AVERAGE NON-USED & USEFUL AMOUNT***	*0*		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	1,234,259	0	1,234,259	928,757	2,163,016	75.25%	B-4(W),B-3(W)
3	Other Revenue	69,330	0	69,330	0	69,330		B-4(W)
4	**TOTAL OPERATING REVENUES**	1,303,589	0	1,303,589	928,757	2,232,346		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	920,478	54,535	975,013	0	975,013		B-5(W)
7	Depreciation net of CIAC Amort	244,214	0	244,214	0	244,214		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	99,929	85,041	184,970	41,794 (A)	226,764		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(69,225)	(53,841)	(123,067)	342.146 (B)	219,079		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,195,396	85,735	1,281,131	383,940	1,665,071		
12	**NET OPERATING INCOME**	108,193	(85,735)	22,458	544,817	567,275		
13	**RATE BASE**	3,447,425	0	3,447,425		3,447,425		A-1(W)
14	**RATE OF RETURN**	3.14%		0.65%		16.46%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	1,234,259	0	1,234,259	568,032		1,802,291	46.02%	B-4(W),B-3(W)
3	Other Revenue	69,330	0	69,330	0		69,330		B-4(W)
4	**TOTAL OPERATING REVENUES**	1,303,589	0	1,303,589	568,032		1,871,621		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	920,478	54,535	975,013	0		975,013		B-5(W)
7	Depreciation net of CIAC Amort	244,214	0	244,214	0		244,214		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	99,929	85,041	184,970	25,561	(A)	210,531		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(69,225)	(53,841)	(123,067)	209,258	(B)	86,191		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,195,396	85,735	1,281,131	234,819		1,515,950		
12	**NET OPERATING INCOME**	108,193	(85,735)	22,458	333,213		355,671		
13	**RATE BASE**	3,447,425	0	3,447,425			3,447,425		A-1(W)
14	**RATE OF RETURN**	3.14%		0.65%			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: *SSU / Osceola / Buenaventura Lakes*
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	***RETURNS:***				
2	Return on Equity (%)	12.25%	27.58%	D-1(W)	
3	Rate of Return (%)	10.32%	16.46%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	3,447,425	3,447,425	A-1(W)	
6	Required / Requested Income (L3 x L5)	355,671	567,275		
7	Adjusted Income Under Present Rates	22,458	22,458	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	333,213	544,817		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	542,471	886,963		
11	*RAF Conversion Factor*	*95.50%*	*95.50%*		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	568,032	928,757		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	542,471	886,963		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	209,258	342,146		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	25,561	41,794		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	333,213	544,817		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the *current leverage graph minus 100 basis points (if no ROE was established).*

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	*Deferred ITC*	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	24,368	
11			
12	3. Conservation Program Expenses	17,016	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	505	
15			
16	5. Conservation Elasticity Adjustment	(6,647)	
17			
18	6. Hewitt Study Expenses	19,293	
19			
20	7.	0	
21			
22		54,535	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	2,494	
37			
38	2. Property Tax Adjustment for New Acquisitions	82,749	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(202)	
43			
44		85,041	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(53,841)	
47			
48	2.	0	
49			
50		(53,841)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	85,735	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	972,607	0	972,607
4	461.2 Metered - Commercial	49,663	0	49,663
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	1,022,270	0	1,022,270
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	211,989	0	211,989
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	211,989	0	211,989
18	**TOTAL WATER SALES**	1,234,259	0	1,234,259
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	69,330	0	69,330
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	69,330	0	69,330
26	**TOTAL PRESENT WATER OPERATING REVENUES**	1,303,589	0	1,303,589

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	404,900	31,171	436,072	83,860	3,996	87,856	88,565	9,165	97,729	232,476	18,011	250,486
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	101,185	2,968	104,153	20,957	0	20,957	22,132	1,236	23,368	58,096	1,733	59,828
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	73,751	(5,004)	68,746	69,551	(5,533)	64,018	290	0	290	3,910	529	4,439
6	616 Fuel for Power Production	927	0	927	927	0	927	0	0	0	0	0	0
7	618 Chemicals	13,995	(1,113)	12,882	13,995	(1,113)	12,882	0	0	0	0	0	0
8	620 Materials & Supplies	45,623	2,776	48,399	30,261	0	30,261	4,710	490	5,199	10,652	2,286	12,939
9	631 Contractual Services - Eng.	1,783	0	1,783	0	0	0	0	0	0	1,783	0	1,783
10	632 Contractual Services - Acct.	9,468	0	9,468	0	0	0	0	0	0	9,468	0	9,468
11	633 Contractual Services - Legal	5,705	0	5,705	0	0	0	0	0	0	5,705	0	5,705
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	55,667	6,862	62,528	40,953	0	40,953	0	0	0	14,714	6,862	21,575
14	641 Rental of Real Building/Real Property	8,465	1,326	9,791	0	0	0	0	0	0	8,465	1,326	9,791
15	642 Rental of Equipment	574	231	805	187	0	187	0	0	0	387	231	618
16	650 Transportation Expense	19,893	621	20,514	12,421	0	12,421	3,332	417	3,749	4,140	204	4,344
17	656 Insurance - Vehicle	6,490	0	6,490	0	0	0	0	0	0	6,490	0	6,490
18	657 Insurance - General Liability	13,341	2,769	16,110	0	0	0	0	0	0	13,341	2,769	16,110
19	658 Insurance - Workman's Comp (2)	6,924	134	7,058	1,434	0	1,434	1,514	85	1,599	3,975	49	4,025
20	659 Insurance - Other	1,325	0	1,325	0	0	0	0	0	0	1,325	0	1,325
21	660 Advertising Expense	1,445	1,303	2,748	0	0	0	0	0	0	1,445	1,303	2,748
22	666 Reg. Comm. Exp. - Rate Case Amort.	39,188	0	39,188	0	0	0	0	0	0	39,188	0	39,188
23	667 Reg. Comm. Exp. - Other	3,147	0	3,147	0	0	0	0	0	0	3,147	0	3,147
24	670 Bad Debt Expense	11,591	1,253	12,844	0	0	0	11,591	1,253	12,844	0	0	0
25	675 Miscellaneous Expenses	95,090	9,240	104,331	335	0	335	29,073	1,679	30,752	65,682	7,562	73,244
26	**TOTAL WATER O & M EXPENSES**	920,478	54,535	975,013	274,881	(2,651)	272,230	161,208	14,323	175,531	484,389	42,863	527,252

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	33,492	32,077	34,394	34,291	34,018	33,675	34,059	34,003	33,564	34,273	33,299	33,754	404,900	31,171	436,071
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	8,370	8,016	8,595	8,569	8,501	8,415	8,511	8,497	8,388	8,565	8,321	8,435	101,184	2,968	104,152
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	6,141	6,126	6,155	6,154	6,150	6,145	6,149	6,149	6,144	6,152	6,139	6,145	73,751	(5,004)	68,747
6	616.1-.8 Fuel for Power Production	77	77	77	77	77	77	77	77	77	77	77	77	927	0	927
7	618.1-.8 Chemicals	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	13,995	(1,113)	12,882
8	620.1-.8 Materials & Supplies	3,791	3,721	3,833	3,827	3,815	3,799	3,818	3,815	3,793	3,828	3,781	3,803	45,823	2,776	48,599
9	631.1-.8 Contractual Services - Eng.	147	141	153	152	150	148	150	150	148	151	146	148	1,783	0	1,783
10	632.1-.8 Contractual Services - Acct.	778	747	811	809	797	787	795	796	785	803	774	786	9,468	0	9,468
11	633.1-.8 Contractual Services - Legal	469	450	489	488	480	474	479	479	473	484	466	474	5,705	0	5,705
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	4,622	4,573	4,673	4,670	4,652	4,636	4,647	4,649	4,633	4,660	4,616	4,634	55,666	6,862	62,528
14	641.1-.8 Rental of Real Building/Real Property	696	668	725	723	713	704	710	711	702	718	692	703	8,465	1,326	9,791
15	642.1-.8 Rental of Equipment	47	46	49	49	48	48	48	48	48	48	47	48	575	231	806
16	650.1-.8 Transportation Expense	1,654	1,616	1,672	1,669	1,664	1,656	1,667	1,664	1,653	1,671	1,648	1,660	19,892	621	20,513
17	656.1-.8 Insurance - Vehicle	533	512	556	555	546	540	545	545	538	550	531	539	6,490	0	6,490
18	657.1-.8 Insurance - General Liability	1,096	1,052	1,143	1,140	1,123	1,109	1,120	1,121	1,107	1,131	1,091	1,108	13,341	2,769	16,110
19	658.1-.8 Insurance - Workman's Comp (2)	573	549	588	586	582	576	582	581	574	586	569	577	6,924	134	7,058
20	659.1-.8 Insurance - Other	109	104	113	113	112	110	111	111	110	112	108	110	1,325	0	1,325
21	660.1-.8 Advertising Expense	119	114	124	124	122	120	121	121	120	123	118	120	1,445	1,303	2,748
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	3,221	3,091	3,357	3,349	3,299	3,259	3,289	3,293	3,251	3,323	3,204	3,253	39,188	0	39,188
23	667.1-.8 Reg. Comm. Exp. - Other	259	248	270	269	265	262	264	264	261	267	257	261	3,147	0	3,147
24	670.1-.8 Bad Debt Expense	968	884	981	973	976	963	990	979	954	991	956	977	11,591	1,253	12,844
25	675.1-.8 Miscellaneous Expenses	7,855	7,425	8,114	8,082	8,006	7,904	8,022	8,003	7,870	8,083	7,796	7,932	95,090	9,240	104,330
26	**TOTAL WATER O & M EXPENSES**	76,182	73,403	78,037	77,836	77,262	76,575	77,320	77,224	76,360	77,763	75,804	76,710	920,475	54,535	975,010

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	6,988	6,988	6,988	6,988	6,988	6,988	6,988	6,988	6,988	6,988	6,988	6,988	83,860	3,996	87,856
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746	1,746	20,957	0	20,957
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	5,796	5,796	5,796	5,796	5,796	5,796	5,796	5,796	5,796	5,796	5,796	5,796	69,551	(5,533)	64,018
6	616.1-.6 Fuel for Power Production	77	77	77	77	77	77	77	77	77	77	77	77	927	0	927
7	618.1-.6 Chemicals	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	13,995	(1,113)	12,882
8	620.1-.6 Materials & Supplies	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	30,261	0	30,261
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	3,413	3,413	3,413	3,413	3,413	3,413	3,413	3,413	3,413	3,413	3,413	3,413	40,953	0	40,953
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	16	16	16	16	16	16	16	16	16	16	16	16	187	0	187
16	650.1-.6 Transportation Expense	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	1,035	12,421	0	12,421
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	120	120	120	120	120	120	120	120	120	120	120	120	1,434	0	1,434
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	28	28	28	28	28	28	28	28	28	28	28	28	335	0	335
26	**TOTAL WATER DIRECT O & M EXPENSES**	22,907	22,907	22,907	22,907	22,907	22,907	22,907	22,907	22,907	22,907	22,907	22,907	274,681	(2,651)	272,230

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	7,398	6,752	7,492	7,433	7,456	7,355	7,561	7,481	7,291	7,573	7,305	7,467	88,565	9,165	97,729
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	1,849	1,687	1,872	1,858	1,863	1,838	1,890	1,869	1,822	1,892	1,825	1,866	22,132	1,236	23,368
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	24	22	25	24	24	24	25	25	24	25	24	24	290	0	290
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	393	359	398	395	397	391	402	398	388	403	388	397	4,710	490	5,199
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	278	254	282	280	281	277	284	281	274	285	275	281	3,332	417	3,749
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	127	115	128	127	127	126	129	128	125	129	125	128	1,514	85	1,599
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	968	884	981	973	976	963	990	979	954	991	956	977	11,591	1,253	12,844
25	675.7 Miscellaneous Expenses	2,429	2,217	2,459	2,440	2,448	2,415	2,482	2,456	2,393	2,486	2,398	2,451	29,073	1,679	30,752
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	13,467	12,291	13,637	13,530	13,572	13,388	13,763	13,617	13,270	13,784	13,297	13,592	161,208	14,323	175,531

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No.	Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	19,106	18,336	19,914	19,869	19,573	19,332	19,509	19,534	19,285	19,712	19,006	19,299	232,476	18,011	250,486
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	4,775	4,582	4,977	4,965	4,891	4,831	4,875	4,882	4,819	4,926	4,750	4,823	58,096	1,733	59,828
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	321	308	335	334	329	325	328	329	324	332	320	325	3,910	529	4,439
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	875	840	913	910	897	886	894	895	884	903	871	884	10,652	2,286	12,939
9	631.8	Contractual Services - Eng.	147	141	153	152	150	148	150	150	148	151	146	148	1,783	0	1,783
10	632.8	Contractual Services - Acct.	778	747	811	809	797	787	795	796	785	803	774	786	9,468	0	9,468
11	633.8	Contractual Services - Legal	469	450	489	488	480	474	479	479	473	484	466	474	5,705	0	5,705
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	1,209	1,161	1,260	1,258	1,239	1,224	1,235	1,236	1,221	1,248	1,203	1,221	14,714	6,862	21,575
14	641.8	Rental of Real Building/Real Property	696	668	725	723	713	704	710	711	702	718	692	703	8,465	1,326	9,791
15	642.8	Rental of Equipment	32	31	33	33	33	32	33	33	32	33	32	32	387	231	618
16	650.8	Transportation Expense	340	327	355	354	349	344	347	348	343	351	338	344	4,140	204	4,344
17	656.8	Insurance - Vehicle	533	512	556	555	546	540	545	545	538	550	531	539	6,490	0	6,490
18	657.8	Insurance - General Liability	1,096	1,052	1,143	1,140	1,123	1,109	1,120	1,121	1,107	1,131	1,091	1,108	13,341	2,769	16,110
19	658.8	Insurance - Workman's Comp (2)	327	314	341	340	335	331	334	334	330	337	325	330	3,975	49	4,025
20	659.8	Insurance - Other	109	104	113	113	112	110	111	111	110	112	108	110	1,325	0	1,325
21	660.8	Advertising Expense	119	114	124	124	122	120	121	121	120	123	118	120	1,445	1,303	2,748
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	3,221	3,091	3,357	3,349	3,299	3,259	3,289	3,293	3,251	3,323	3,204	3,253	39,188	0	39,188
23	667.8	Reg. Comm. Exp. - Other	259	248	270	269	265	262	264	264	261	267	257	261	3,147	0	3,147
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	5,398	5,181	5,626	5,614	5,530	5,462	5,512	5,519	5,449	5,569	5,370	5,453	65,682	7,562	73,244
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	39,909	38,206	41,493	41,399	40,783	40,260	40,650	40,701	40,182	41,073	39,801	40,211	484,389	42,863	527,252

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	0	0	404,900	404,900	0	7,828	4,049	0	0	19,293	31,171	436,072
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	0	80,228	20,957	101,185	0	1,956	1,012	0	0	0	2,968	104,153
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	0	0	73,751	73,751	0	529	0	0	(5,533)	0	(5,004)	68,746
6	616.1-.8 Fuel for Power Production	0	0	927	927	0	0	0	0	0	0	0	927
7	618.1-.8 Chemicals	0	0	13,995	13,995	0	0	0	0	(1,113)	0	(1,113)	12,882
8	620.1-.8 Materials & Supplies	0	0	45,623	45,623	0	954	1,317	505	0	0	2,776	48,399
9	631.1-.8 Contractual Services - Eng.	0	0	1,783	1,783	0	0	0	0	0	0	0	1,783
10	632.1-.8 Contractual Services - Acct.	0	0	9,468	9,468	0	0	0	0	0	0	0	9,468
11	633.1-.8 Contractual Services - Legal	0	0	5,705	5,705	0	0	0	0	0	0	0	5,705
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	0	0	55,667	55,667	0	2,437	4,425	0	0	0	6,862	62,528
14	641.1-.8 Rental of Real Building/Real Property	0	0	8,465	8,465	0	1,326	0	0	0	0	1,326	9,791
15	642.1-.8 Rental of Equipment	0	0	574	574	0	197	34	0	0	0	231	805
16	650.1-.8 Transportation Expense	0	0	19,893	19,893	0	621	0	0	0	0	621	20,514
17	656.1-.8 Insurance - Vehicle	0	0	6,490	6,490	0	0	0	0	0	0	0	6,490
18	657.1-.8 Insurance - General Liability	0	0	13,341	13,341	0	2,769	0	0	0	0	2,769	16,110
19	658.1-.8 Insurance - Workman's Comp (2)	0	5,490	1,434	6,924	0	134	0	0	0	0	134	7,058
20	659.1-.8 Insurance - Other	0	0	1,325	1,325	0	0	0	0	0	0	0	1,325
21	660.1-.8 Advertising Expense	0	0	1,445	1,445	0	0	1,303	0	0	0	1,303	2,748
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	39,188	39,188	0	0	0	0	0	0	0	39,188
23	667.1-.8 Reg. Comm. Exp. - Other	0	0	3,147	3,147	0	0	0	0	0	0	0	3,147
24	670.1-.8 Bad Debt Expense	0	0	11,591	11,591	0	1,253	0	0	0	0	1,253	12,844
25	675.1-.8 Miscellaneous Expenses	0	0	95,090	95,090	0	4,365	4,876	0	0	0	9,240	104,331
26	**TOTAL WATER O & M EXPENSES**	0	85,718	834,760	920,478	0	24,368	17,016	505	(6,647)	19,293	54,535	975,013

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	0	0	83,860	83,860	0	0	0	0	0	3,996	3,996	87,856
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	0	0	20,957	20,957	0	0	0	0	0	0	0	20,957
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	0	0	69,551	69,551	0	0	0	0	(5,533)	0	(5,533)	64,018
6	618.1-.6 Fuel for Power Production	0	0	927	927	0	0	0	0	0	0	0	927
7	618.1-.6 Chemicals	0	0	13,995	13,995	0	0	0	0	(1,113)	0	(1,113)	12,882
8	620.1-.6 Materials & Supplies	0	0	30,261	30,261	0	0	0	0	0	0	0	30,261
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	0	0	40,953	40,953	0	0	0	0	0	0	0	40,953
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	187	187	0	0	0	0	0	0	0	187
16	650.1-.6 Transportation Expense	0	0	12,421	12,421	0	0	0	0	0	0	0	12,421
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	0	0	1,434	1,434	0	0	0	0	0	0	0	1,434
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	0	0	335	335	0	0	0	0	0	0	0	335
26	TOTAL WATER DIRECT O & M EXPENSES	0	0	274,881	274,881	0	0	0	0	(6,647)	3,996	(2,651)	272,230

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: *SSU / Osceola / Buenaventura Lakes*
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES											
Line No.		Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	0	0	88,565	88,565	0	4,944	0	0	0	4,220	9,165	97,729
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	0	22,132	0	22,132	0	1,236	0	0	0	0	1,236	23,368
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	0	0	290	290	0	0	0	0	0	0	0	290
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	0	0	4,710	4,710	0	490	0	0	0	0	490	5,199
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	0	0	3,332	3,332	0	417	0	0	0	0	417	3,749
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	0	1,514	0	1,514	0	85	0	0	0	0	85	1,599
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	0	0	11,591	11,591	0	1,253	0	0	0	0	1,253	12,844
25	675.7	Miscellaneous Expenses	0	0	29,073	29,073	0	1,679	0	0	0	0	1,679	30,752
26		TOTAL WATER O & M EXPENSES	0	23,647	137,561	161,208	0	10,103	0	0	0	4,220	14,323	175,531

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	0	0	232,476	232,476	0	2,684	4,049	0	0	11,077	18,011	250,486
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	0	58,096	0	58,096	0	721	1,012	0	0	0	1,733	59,828
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	0	0	3,910	3,910	0	529	0	0	0	0	529	4,439
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	0	0	10,652	10,652	0	464	1,317	505	0	0	2,286	12,939
9	631.8	Contractual Services - Eng.	0	0	1,783	1,783	0	0	0	0	0	0	0	1,783
10	632.8	Contractual Services - Acct.	0	0	9,468	9,468	0	0	0	0	0	0	0	9,468
11	633.8	Contractual Services - Legal	0	0	5,705	5,705	0	0	0	0	0	0	0	5,705
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	0	0	14,714	14,714	0	2,437	4,425	0	0	0	6,862	21,575
14	641.8	Rental of Real Building/Real Property	0	0	8,465	8,465	0	1,326	0	0	0	0	1,326	9,791
15	642.8	Rental of Equipment	0	0	387	387	0	197	34	0	0	0	231	618
16	650.8	Transportation Expense	0	0	4,140	4,140	0	204	0	0	0	0	204	4,344
17	656.8	Insurance - Vehicle	0	0	6,490	6,490	0	0	0	0	0	0	0	6,490
18	657.8	Insurance - General Liability	0	0	13,341	13,341	0	2,769	0	0	0	0	2,769	16,110
19	658.8	Insurance - Workman's Comp (2)	0	3,975	0	3,975	0	49	0	0	0	0	49	4,025
20	659.8	Insurance - Other	0	0	1,325	1,325	0	0	0	0	0	0	0	1,325
21	660.8	Advertising Expense	0	0	1,445	1,445	0	0	1,303	0	0	0	1,303	2,748
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	39,188	39,188	0	0	0	0	0	0	0	39,188
23	667.8	Reg. Comm. Exp. - Other	0	0	3,147	3,147	0	0	0	0	0	0	0	3,147
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	0	0	65,682	65,682	0	2,686	4,876	0	0	0	7,562	73,244
26		TOTAL WATER O & M EXPENSES	0	62,071	422,318	484,389	0	14,265	17,016	505	0	11,077	42,863	527,252

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.67%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.1-.8	Salaries & Wages - Employees	0	436,072	436,072	100.00%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	0	104,153	104,153	100.00%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	0	68,746	68,746	100.00%
6	616.1-.8	*Fuel for Power Production*	0	927	927	100.00%
7	618.1-.8	Chemicals	0	12,882	12,882	100.00%
8	620.1-.8	Materials & Supplies	0	48,399	48,399	100.00%
9	631.1-.8	Contractual Services - Eng.	0	1,783	1,783	100.00%
10	632.1-.8	Contractual Services - Acct.	0	9,468	9,468	100.00%
11	633.1-.8	Contractual Services - Legal	0	5,705	5,705	100.00%
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	0	62,528	62,528	100.00%
14	641.1-.8	Rental of Real Building/Real Property	0	9,791	9,791	100.00%
15	642.1-.8	Rental of Equipment	0	805	805	100.00%
16	650.1-.8	Transportation Expense	0	20,514	20,514	100.00%
17	656.1-.8	Insurance - Vehicle	0	6,490	6,490	100.00%
18	657.1-.8	Insurance - General Liability	0	16,110	16,110	100.00%
19	658.1-.8	*Insurance - Workman's Comp*	0	7,058	7,058	100.00%
20	659.1-.8	Insurance - Other	0	1,325	1,325	100.00%
21	660.1-.8	Advertising Expense	0	2,748	2,748	100.00%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	39,188	39,188	100.00%
23	667.1-.8	Reg. Comm. Exp. - Other	0	3,147	3,147	100.00%
24	670.1-.8	Bad Debt Expense	0	12,844	12,844	100.00%
25	675.1-.8	Miscellaneous Expenses	0	104,331	104,331	100.00%
26	**TOTAL WATER O & M EXPENSES**		0	975,013	975,013	100.00%
27	**TOTAL (LESS ACCTS 666 & 667)**		0	932,679	932,679	100.00%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6	Salaries & Wages - Employees	0	87,856	87,856	100.00%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	0	20,957	20,957	100.00%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	0	64,018	64,018	100.00%
6	616.1-.6	Fuel for Power Production	0	927	927	100.00%
7	618.1-.6	Chemicals	0	12,882	12,882	100.00%
8	620.1-.6	Materials & Supplies	0	30,261	30,261	100.00%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	0	40,953	40,953	100.00%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	0	187	187	100.00%
16	650.1-.6	Transportation Expense	0	12,421	12,421	100.00%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	0	1,434	1,434	100.00%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	0	335	335	100.00%
26	**TOTAL WATER O & M EXPENSES**		0	272,230	272,231	100.00%
27	**TOTAL (LESS ACCTS 666 & 667)**		0	272,230	272,231	100.00%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No.	Account Name	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) Difference (3 - 2) Amount	(5) Difference (4 / 2) %
1	601.7	Salaries & Wages - Employees	0	97,729	97,729	100.00%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	0	23,368	23,368	100.00%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	0	290	290	100.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	0	5,199	5,199	100.00%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	0	3,749	3,749	100.00%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	0	1,599	1,599	100.00%
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	0	12,844	12,844	100.00%
25	675.7	Miscellaneous Expenses	0	30,752	30,752	100.00%
26		**TOTAL WATER O & M EXPENSES**	0	175,531	175,530	100.00%
27		**TOTAL (LESS ACCTS 666 & 667)**	0	175,531	175,530	100.00%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name		(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.8	Salaries & Wages - Employees	0	250,486	250,486	100.00%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	0	59,828	59,828	100.00%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	0	4,439	4,439	100.00%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	0	12,939	12,939	100.00%
9	631.8	Contractual Services - Eng.	0	1,783	1,783	100.00%
10	632.8	Contractual Services - Acct.	0	9,468	9,468	100.00%
11	633.8	Contractual Services - Legal	0	5,705	5,705	100.00%
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	0	21,575	21,575	100.00%
14	641.8	Rental of Real Building/Real Property	0	9,791	9,791	100.00%
15	642.8	Rental of Equipment	0	618	618	100.00%
16	650.8	Transportation Expense	0	4,344	4,344	100.00%
17	656.8	Insurance - Vehicle	0	6,490	6,490	100.00%
18	657.8	Insurance - General Liability	0	16,110	16,110	100.00%
19	658.8	Insurance - Workman's Comp	0	4,025	4,025	100.00%
20	659.8	Insurance - Other	0	1,325	1,325	100.00%
21	660.8	Advertising Expense	0	2,748	2,748	100.00%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	39,188	39,188	100.00%
23	667.8	Reg. Comm. Exp. - Other	0	3,147	3,147	100.00%
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	0	73,244	73,244	100.00%
26	**TOTAL WATER O & M EXPENSES**		0	527,252	527,253	100.00%
27	**TOTAL (LESS ACCTS 666 & 667)**		0	484,917	484,918	100.00%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-9(W)

Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					

			(A) Total FPSC Filed	(B) Water
46	Amortization of Rate Case Expense:			
47				
48				
49	Prior Unamortized Rate Case Expense			
50	Charlotte	N/A	$2,653	182
51	Marco Island	Docket No. 920655-WS	$106,820	7,339
52	GIGA	Docket No. 920199-WS	$677,601	46,557
53	Lehigh	Docket No. 911188-WS	$67,100	4,610
54			854,174	58,689
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	68,375
57	Uniform Rate Investigation (See page 2 for detail)		432,089	29,688
58			1,427,241	98,064
59	Total Projected Rate Case Expense		2,281,415	156,752
60	Annual Amortization		$570,354	$39,188
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	8599
64	% of Total		100.000000%	6.870845%
65				

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)

Maintenance projects greater than 2% of test year revenues per system

Line No.	Date	Description	Total Water Cost	How often to repeat
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1996

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
(E) Unfunded OPEBs	*Average No. of Customers (Total Company)*	A-1 (W)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	*Average No. of Customers (Total Company)*	*B-5 (W)*
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**									
2	301.1	Organization	3,219	40	2.50%	80	0	80	0.00%	0	80
3	302.1	Franchise	0	40	2.50%	0	0	0	0.00%	0	0
4	339.1	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	8,309	33	3.03%	252	0	252	7.86%	20	232
8	305.2	Collect. & Impound.	10,140	50	2.00%	203	0	203	7.86%	16	187
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	7.86%	0	0
10	307.2	Wells & Springs	93,138	30	3.33%	3,101	0	3,101	7.86%	244	2,857
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	7.86%	0	0
12	309.2	Supply Mains	43,192	35	2.86%	1,235	0	1,235	7.86%	97	1,138
13	310.2	Power Generation Equpi.	29,898	20	5.00%	1,495	0	1,495	0.00%	0	1,495
14	311.2	Pumping Equipment	62,570	20	5.00%	3,129	0	3,129	7.86%	246	2,883
15	339.2	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	16,838	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	253,425	33	3.03%	7,679	0	7,679	0.00%	0	7,679
19	320.3	Water Treatment Equip.	207,901	22	4.55%	9,459	0	9,459	0.00%	0	9,459
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	20,599	25	4.00%	824	0	824	0.00%	0	824
22		**TRANSMISSION & DISTRIBUTION**									
23	303.4	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	22,295	33	3.03%	676	0	676	0.00%	0	676
25	330.4	Distr. Reservoirs	379,886	37	2.70%	10,257	0	10,257	0.00%	0	10,257
26	331.4	Transmission & Distribution	3,346,063	43	2.33%	77,963	0	77,963	0.00%	0	77,963
27	333.4	Services	570,367	40	2.50%	14,259	0	14,259	0.00%	0	14,259
28	334.4	Meters & Meter Installation	1,077,634	20	5.00%	53,882	0	53,882	0.00%	0	53,882
29	335.4	Hydrants	338,578	45	2.22%	7,516	0	7,516	0.00%	0	7,516
30	339.4	Other Plant & Misc.	3,785	25	4.00%	151	0	151	0.00%	0	151
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	24,562	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	250,423	40	2.50%	6,261	0	6,261	0.00%	0	6,261
34	340.5	Office Furniture & Equipment	154,761	15	6.67%	10,323	0	10,323	0.00%	0	10,323
35	340.51	Computer Equipment	411,961	6	16.67%	68,674	0	68,674	0.00%	0	68,674
36	341.5	Transportation Equipment	237,664	6	16.67%	39,619	0	39,619	0.00%	0	39,619
37	342.5	Stores Equipment	2,230	18	5.56%	124	0	124	0.00%	0	124
38	343.5	Tools, Shop & Garage	86,259	16	6.25%	5,391	0	5,391	0.00%	0	5,391
39	344.5	Laboratory Equipment	78,222	15	6.67%	5,217	0	5,217	0.00%	0	5,217
40	345.5	Power Operated Equipment	98,792	12	8.33%	8,229	0	8,229	0.00%	0	8,229
41	346.5	Communication Equipment	44,825	10	10.00%	4,483	0	4,483	0.00%	0	4,483
42	347.5	Miscellaneous Equipment	20,153	15	6.67%	1,344	0	1,344	0.00%	0	1,344
43	348.5	Other Tangible Plant	37,936	10	10.00%	3,794	0	3,794	0.00%	0	3,794
44		**INTANGIBLE PLANT**	3,219		2.49%	80	0	80	0.00%	0	80
45		**SUPPLY & PUMPING**	247,247		3.81%	9,415	0	9,415	6.62%	623	8,792
46		**WATER TREATMENT PLANT**	498,763		3.60%	17,962	0	17,962	0.00%	0	17,962
47		**TRANSMISSION & DISTRIBUTION**	5,738,608		2.87%	164,704	0	164,704	0.00%	0	164,704
48		**GENERAL PLANT**	1,447,787		10.60%	153,459	0	153,459	0.00%	0	153,459
49		**TOTAL DEPRECIATION EXPENSE**	7,935,623		4.36%	345,620	0	345,620	0.18%	623	344,997
50		**LESS: AMORTIZATION OF CIAC**				(103,409)	0	(103,409)		(2,626)	(100,783)
51		**NET DEPRECIATION EXPENSE - WATER**				242,211	0	242,211		(2,003)	244,214

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	377,861	3.39%	12,809	0	12,809	0.00%	0	12,809
2	Line/Main Extension Fees	766,045	2.33%	17,849	0	17,849	0.00%	0	17,849
3	Meter Installation Fees	245,647	5.00%	12,282	0	12,282	0.00%	0	12,282
4	Contributed Lines	766,045	2.33%	17,849	0	17,849	0.00%	0	17,849
5	Contributed Property Other Than Lines	1,335,625	2.97%	39,668	0	39,668	6.62%	2,626	37,042
6	Service Installation Fees	118,075	2.50%	2,952	0	2,952	0.00%	0	2,952
7	**TOTAL WATER CIAC AMORT. EXP.**	3,609,298		103,409	0	103,409		2,626	100,783

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	8,309	252	3.03%
3	305.2 Collecting & Impounding reservoirs	10,140	203	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	93,138	3,101	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	43,192	1,235	2.86%
8	310.2 Power Generation Equipment	29,898	1,495	5.00%
9	311.2 Pumping Equipment	62,570	3,129	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	253,425	7,679	3.03%
12	320.3 Water Treatment Equipment	207,901	9,459	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	20,599	824	4.00%
15	330.4 Distribution Reservoirs	379,886	10,257	2.70%
16	**COMPOSITE RATE**	1,109,058	37,634	3.39%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	22,295	676	3.03%
19	331.4 Transmission & Distribution	3,346,063	77,963	2.33%
20	335.4 Hydrants	338,578	7,516	2.22%
21	339.4 Other Plant & Miscellaneous	3,785	151	3.99%
22	**COMPOSITE RATE**	3,710,721	86,306	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	1,077,634	53,882	5.00%
25	**COMPOSITE RATE**	1,077,634	53,882	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	570,367	14,259	2.50%
28	**COMPOSITE RATE**	570,367	14,259	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	1,109,058	37,634	3.39%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	3,710,721	86,306	2.33%
32	Meter Installation Fees (Line 25)	1,077,634	53,882	5.00%
33	Service Installation Fees (Line 28)	570,367	14,259	2.50%
34	**COMPOSITE RATE**	6,467,780	192,081	2.97%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	58,662	0	58,662	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	32,392	2,494	34,886	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	32,392	2,494	34,886		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	8,876	82,749	91,625		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	8,876	82,749	91,625		
10	Non-used & Useful Percent			0.22%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(202)	(202)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	8,876	82,547	91,423		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	99,929	85,041	184,970		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: *May not cross foot due to rounding.*

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1996 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	1,303,589	0	1,303,589	B-4(W)
3	Less:				
4	O & M Expenses	920,478	54,535	975,013	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	244,214	0	244,214	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	99,929	85,041	184,970	B-15(W)
8	Pre-Tax Operating Expenses	1,264,622	139,576	1,404,198	
9	**PRE-TAX OPERATING INCOME**	38,967	(139,576)	(100,609)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	38,967	(139,576)	(100,609)	
12	Less:				
13	Interest Expense:				
14	Rate Base	3,447,425	0	3,447,425	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	182,369	0	182,369	C-3
17	Net Taxable Income (L11 - L16)	(143,402)	(139,576)	(282,978)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(55,317)	(53,841)	(109,159)	
20	Less:				
21	Parent Debt Adjustment	12,180	0	12,180	C-1(W)
22	Investment Tax Credit	1,729	0	1,729	C-7(W)
23	**TOTAL INCOME TAXES**	(69,225)	(53,841)	(123,067)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Osceola / Buenaventura Lakes
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.18%	0.00%	0.18%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	4,958,750	0	4,958,750	A-5 (W)
2	Utility Land & Land Rights	8,432	0	8,432	A-5 (W)
3	Non-Used and Useful	(1,352,378)	0	(1,352,378)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(1,696,413)	123,948	(1,572,465)	A-9 (W)
6	CIAC	(543,100)	0	(543,100)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	132,726	0	132,726	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(22,125)	0	(22,125)	Vol. II
13	Deferred Taxes	(90,829)	0	(90,829)	C-7 (W)
14	Working Capital Allowance	128,164	0	128,164	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	1,523,226	123,948	1,647,174	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1. N/A	0	0	
29				
30	2. N/A	0	0	
31				
32	3. N/A	0	0	
33				
34	4. N/A	0	0	
35				
36	5. Accum Depreciation reduction related to NU&U Mains	123,948	123,948	
37				
38		123,948	123,948	
39	**F. CIAC:**			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	**SUBTOTAL**	123,948	123,948	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	123,948	123,948	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2	**12/31/90 Balance Per Consultants Recommendation Per Docket No. 90330-WS**		4,291,997
3	Utility Adjustment to ordered balance (1)		0
4	1991 Additions		42,993
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		42,993
8	**12/31/91 Balance**		4,334,990
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		4,334,990
16			
17			
18	1993 Additions		19,559
19	1993 Retirements		7,370
20	1993 Adjustments	General Plant Allocation True-up	299,392
21	1993 Net Additions		311,581
22	**12/31/93 Balance**		4,646,571
23			
24			
25	1994 Additions		154,404
26	1994 Retirements		13,184
27	1994 Adjustments		0
28	1994 Net Additions		141,219
29	**12/31/94 Balance**		4,787,790
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(3,563)
32	1995 Additions		167,981
33	1995 Retirements		4,899
34	1995 Adjustments		0
35	1995 Net Additions		163,082
36	**12/31/95 Balance**		4,947,309
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(33,268)
39	1996 Additions		97,191
40	1996 Retirements		376
41	1996 Adjustments		0
42	1996 Net Additions		96,815
43	**12/31/96 Balance**		5,010,856

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	48,555	0	0	0	48,555	0	48,555	48,555	0	48,555
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	6,225	0	0	0	6,225	0	6,225	6,225	0	6,225
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	50,331	0	0	0	50,331	0	50,331	50,331	0	50,331
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	344	0	0	0	344	0	344	344	0	344
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	14,143	0	14,143	14,143	0	14,143	7,072	0	7,072
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	4,067,615	0	0	0	4,067,615	0	4,067,615	4,067,615	0	4,067,615
27	333.4 Services	34,002	13,200	0	13,200	47,202	0	47,202	40,602	0	40,602
28	334.4 Meters & Meter Installation	234,413	24,766	0	24,766	259,179	0	259,179	246,796	0	246,796
29	335.4 Hydrants	2,624	0	0	0	2,624	0	2,624	2,624	0	2,624
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	8,432	0	0	0	8,432	0	8,432	8,432	0	8,432
33	304.5 Structures & Improvements	85,733	725	(376)	349	86,082	0	86,082	85,969	0	85,969
34	340.5 Office Furniture & Equipment	53,129	0	0	0	53,129	0	53,129	53,129	0	53,129
35	340.51 Computer Equipment	125,172	26,850	0	26,850	152,021	0	152,021	141,424	0	141,424
36	341.5 Transportation Equipment	79,405	3,608	0	3,608	83,013	0	83,013	81,589	0	81,589
37	342.5 Stores Equipment	765	0	0	0	765	0	765	765	0	765
38	343.5 Tools, Shop & Garage Equipment	28,954	1,087	0	1,087	30,041	0	30,041	29,612	0	29,612
39	344.5 Laboratory Equipment	26,337	853	0	853	27,190	0	27,190	26,853	0	26,853
40	345.5 Power Operated Equipment	26,675	11,960	0	11,960	38,635	0	38,635	33,915	0	33,915
41	346.5 Communication Equipment	15,388	0	0	0	15,388	0	15,388	15,388	0	15,388
42	347.5 Miscellaneous Equipment	6,918	0	0	0	6,918	0	6,918	6,918	0	6,918
43	348.5 Other Tangible Plant	13,023	0	0	0	13,023	0	13,023	13,023	0	13,023
44	**INTANGIBLE PLANT**	48,555	0	0	0	48,555	0	48,555	48,555	0	48,555
45	**SUPPLY & PUMPING**	56,556	0	0	0	56,556	0	56,556	56,556	0	56,556
46	**WATER TREATMENT PLANT**	344	14,143	0	14,143	14,487	0	14,487	7,415	0	7,415
47	**TRANSMISSION & DISTRIBUTION**	4,338,653	37,966	0	37,966	4,376,619	0	4,376,619	4,357,636	0	4,357,636
48	**GENERAL PLANT**	469,933	45,082	(376)	44,706	514,638	0	514,638	497,019	0	497,019
49	**TOTAL PLANT IN SERVICE**	4,914,041	97,191	(376)	96,815	5,010,856	0	5,010,856	4,967,182	0	4,967,182
50	**LAND & LAND RIGHTS**	8,432	0	0	0	8,432	0	8,432	8,432	0	8,432
51	**TOTAL PIS LESS LAND**	4,905,609	97,191	(376)	96,815	5,002,424	0	5,002,424	4,958,750	0	4,958,750

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	0	48,555
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	6,225	6,225	6,225	6,225	6,225	6,225	6,225	6,225	6,225	6,225	6,225	6,225	6,225	0	6,225
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	50,331	50,331	50,331	50,331	50,331	50,331	50,331	50,331	50,331	50,331	50,331	50,331	50,331	0	50,331
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	344	344	344	344	344	344	344	344	344	344	344	344	344	0	344
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1,179	2,357	3,536	4,714	5,893	7,072	8,250	9,429	10,607	11,786	12,965	14,143	14,143	7,072
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	4,067,615	4,067,615	4,067,615	4,067,615	4,067,615	4,067,615	4,067,615	4,067,615	4,067,615	4,067,615	4,067,615	4,067,615	4,067,615	0	4,067,615
27	333.4 Services	34,002	35,101	36,201	37,301	38,401	39,501	40,602	41,702	42,802	43,902	45,002	46,102	47,202	13,200	40,602
28	334.4 Meters & Meter Installation	234,413	236,477	238,541	240,604	242,668	244,732	246,797	248,860	250,924	252,988	255,052	257,115	259,179	24,766	246,796
29	335.4 Hydrants	2,624	2,624	2,624	2,624	2,624	2,624	2,624	2,624	2,624	2,624	2,624	2,624	2,624	0	2,624
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	.0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	8,432	8,432	8,432	8,432	8,432	8,432	8,432	8,432	8,432	8,432	8,432	8,432	8,432	0	8,432
33	304.5 Structures & Improvements	85,733	86,020	86,043	86,102	86,114	86,126	85,820	85,832	85,843	85,903	85,960	86,022	86,082	349	85,969
34	340.5 Office Furniture & Equipment	53,129	53,129	53,129	53,129	53,129	53,129	53,129	53,129	53,129	53,129	53,129	53,129	53,129	0	53,129
35	340.51 Computer Equipment	125,172	135,823	136,645	138,841	139,279	139,716	142,323	142,761	143,199	145,395	147,516	149,825	152,021	26,850	141,424
36	341.5 Transportation Equipment	79,406	80,837	80,947	81,242	81,301	81,360	81,710	81,769	81,828	82,123	82,408	82,718	83,013	3,608	81,589
37	342.5 Stores Equipment	765	765	765	765	765	765	765	765	765	765	765	765	765	0	765
38	343.5 Tools, Shop & Garage Equipment	28,954	29,386	29,419	29,508	29,525	29,543	29,649	29,666	29,684	29,773	29,859	29,952	30,041	1,087	29,612
39	344.5 Laboratory Equipment	26,337	26,675	26,701	26,771	26,785	26,799	26,882	26,896	26,910	26,979	27,047	27,120	27,190	853	26,853
40	345.5 Power Operated Equipment	26,675	31,420	31,786	32,764	32,959	33,154	34,315	34,510	34,705	35,683	36,626	37,657	38,635	11,960	33,915
41	346.5 Communication Equipment	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	15,388	0	15,388
42	347.5 Miscellaneous Equipment	6,918	6,918	6,918	6,918	6,918	6,918	6,918	6,918	6,918	6,918	6,918	6,918	6,918	0	6,918
43	348.5 Other Tangible Plant	13,023	13,023	13,023	13,023	13,023	13,023	13,023	13,023	13,023	13,023	13,023	13,023	13,023	0	13,023
44	**INTANGIBLE PLANT**	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	48,555	0	48,555
45	**SUPPLY & PUMPING**	56,556	56,556	56,556	56,556	56,556	56,556	56,556	56,556	56,556	56,556	56,556	56,556	56,556	0	56,556
46	**WATER TREATMENT PLANT**	344	1,522	2,701	3,879	5,058	6,236	7,416	8,594	9,773	10,951	12,130	13,308	14,487	14,143	7,415
47	**TRANSMISSION & DISTRIBUTION**	4,338,653	4,341,817	4,344,981	4,348,144	4,351,308	4,354,472	4,357,637	4,360,801	4,363,965	4,367,128	4,370,292	4,373,456	4,376,619	37,966	4,357,636
48	**GENERAL PLANT**	469,933	487,817	489,196	492,884	493,619	494,354	498,355	499,090	499,825	503,512	507,074	510,951	514,638	44,706	497,019
49	**TOTAL PLANT IN SERVICE**	4,914,041	4,936,267	4,941,989	4,950,019	4,955,096	4,960,173	4,968,518	4,973,595	4,978,673	4,986,703	4,994,606	5,002,826	5,010,856	96,815	4,967,182
50	**LAND & LAND RIGHTS**	8,432	8,432	8,432	8,432	8,432	8,432	8,432	8,432	8,432	8,432	8,432	8,432	8,432	0	8,432
51	**TOTAL PIS LESS LAND**	4,905,609	4,927,835	4,933,557	4,941,587	4,946,664	4,951,741	4,960,086	4,965,164	4,970,241	4,978,271	4,986,174	4,994,394	5,002,424	96,815	4,958,750

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimbell

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	14,143	7,072
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	13,200	6,600
28	334.4 Meters & Meter Installation	2,064	2,064	2,064	2,064	2,064	2,065	2,064	2,064	2,064	2,064	2,064	2,064	24,766	12,383
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	288	22	59	12	12	(306)	12	12	59	57	62	59	349	236
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	10,651	822	2,196	438	438	2,807	438	438	2,196	2,121	2,309	2,196	26,850	16,252
36	341.5 Transportation Equipment	1,431	110	295	59	59	350	59	59	295	285	310	295	3,608	2,184
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	431	33	89	18	18	106	18	18	89	86	93	89	1,087	658
39	344.5 Laboratory Equipment	338	26	70	14	14	83	14	14	70	67	73	70	853	516
40	345.5 Power Operated Equipment	4,745	366	978	195	195	1,161	195	195	978	945	1,029	978	11,960	7,240
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	14,143	7,072
47	**TRANSMISSION & DISTRIBUTION**	3,164	3,164	3,164	3,164	3,164	3,165	3,164	3,164	3,164	3,164	3,164	3,164	37,966	18,983
48	**GENERAL PLANT**	17,884	1,380	3,688	735	735	4,001	735	735	3,688	3,561	3,877	3,688	44,706	27,086
49	**TOTAL NET ADDITIONS**	22,226	5,722	8,030	5,077	5,077	8,346	5,077	5,077	8,030	7,904	8,219	8,030	96,815	53,141
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	22,226	5,722	8,030	5,077	5,077	8,346	5,077	5,077	8,030	7,904	8,219	8,030	96,815	53,141

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SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	14,143	7,072
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	13,200	6,600
28	334.4 Meters & Meter Installation	2,064	2,064	2,064	2,064	2,064	2,065	2,064	2,064	2,064	2,064	2,064	2,064	24,768	12,383
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	288	22	59	12	12	70	12	12	59	57	62	59	725	439
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	10,651	822	2,196	438	438	2,607	438	438	2,196	2,121	2,309	2,196	26,850	16,252
36	341.5 Transportation Equipment	1,431	110	295	59	59	350	59	59	295	285	310	295	3,608	2,184
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	431	33	89	18	18	106	18	18	89	86	93	89	1,087	658
39	344.5 Laboratory Equipment	338	26	70	14	14	83	14	14	70	67	73	70	853	516
40	345.5 Power Operated Equipment	4,745	366	978	195	195	1,161	195	195	978	945	1,029	978	11,960	7,240
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	1,179	14,143	7,072
47	**TRANSMISSION & DISTRIBUTION**	3,164	3,164	3,164	3,164	3,164	3,165	3,164	3,164	3,164	3,164	3,164	3,164	37,966	18,983
48	**GENERAL PLANT**	17,884	1,380	3,688	735	735	4,377	735	735	3,688	3,561	3,877	3,688	45,082	27,289
49	**TOTAL GROSS ADDITIONS**	22,226	5,722	8,030	5,077	5,077	8,722	5,077	5,077	8,030	7,904	8,219	8,030	97,191	53,344
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	22,226	5,722	8,030	5,077	5,077	8,722	5,077	5,077	8,030	7,904	8,219	8,030	97,191	53,344

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	376	0	0	0	0	0	0	376	203
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	376	0	0	0	0	0	0	376	203
49	**TOTAL RETIREMENTS**	0	0	0	0	0	376	0	0	0	0	0	0	376	203
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	376	0	0	0	0	0	0	376	203

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	48,555	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	6,225	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	50,331	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	344	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	7,072	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	0	0.00%	0
26	331.4 Transmission & Distribution	4,067,615	51.81%	2,107,271
27	333.4 Services	40,602	0.00%	0
28	334.4 Meters & Meter Installation	246,796	0.00%	0
29	335.4 Hydrants	2,624	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	8,432	0.00%	0
33	304.5 Structures & Improvements	85,969	0.00%	0
34	340.5 Office Furniture & Equipment	53,129	0.00%	0
35	340.51 Computer Equipment	141,424	0.00%	0
36	341.5 Transportation Equipment	81,589	0.00%	0
37	342.5 Stores Equipment	765	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	29,612	0.00%	0
39	344.5 Laboratory Equipment	26,853	0.00%	0
40	345.5 Power Operated Equipment	33,915	0.00%	0
41	346.5 Communication Equipment	15,388	0.00%	0
42	347.5 Miscellaneous Equipment	6,918	0.00%	0
43	348.5 Other Tangible Plant	13,023	0.00%	0
44	**INTANGIBLE PLANT**	48,555	0.00%	0
45	**SUPPLY & PUMPING**	56,556	0.00%	0
46	**WATER TREATMENT PLANT**	7,415	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	4,357,636	48.36%	2,107,271
48	**GENERAL PLANT**	497,019	0.00%	0
49	**TOTAL PLANT IN SERVICE**	4,967,182	42.42%	2,107,271
50	**LAND & LAND RIGHTS**	8,432	0.00%	0
51	**TOTAL PIS LESS LAND**	4,958,750	42.50%	2,107,271

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

	(1)	(2)	(3)	(4)	
		AVERAGE 1996 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	2,107,271	0	2,107,271	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(640,618)	0	(640,618)	A-9 (W)
4	CIAC	(143,681)	0	(143,681)	A-12 (W)
5	Accumulated Amort. of CIAC	29,406	0	29,406	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	1,352,378	0	1,352,378	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		0
2	**12/31/90 Balance Per Consultants Recommendation Per Docket No. 90330-WS**		862,762
3	Utility Adjustment to ordered balance (1)		0
4	1991 Additions		107,769
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		107,769
8	**12/31/91 Balance**		970,531
9			
10			
11	1992 Additions		108,662
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		108,662
15	**12/31/92 Balance**		1,079,193
16			
17			
18	1993 Additions		108,537
19	1993 Retirements		7,370
20	1993 Adjustments	General Plant Allocation True-up	158,093
21	1993 Net Additions		259,260
22	**12/31/93 Balance**		1,338,453
23			
24			
25	1994 Additions		146,583
26	1994 Retirements		13,184
27	1994 Adjustments		0
28	1994 Net Additions		133,399
29	**12/31/94 Balance**		1,471,852
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,580)
32	1995 Additions		158,230
33	1995 Retirements		4,899
34	1995 Adjustments		0
35	1995 Net Additions		153,331
36	**12/31/95 Balance**		1,623,602
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(9,525)
39	1996 Additions		165,077
40	1996 Retirements		376
41	1996 Adjustments		(123,948)
42	1996 Net Additions		40,753
43	**12/31/96 Balance**		1,654,830

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	8,239	1,214	9,453	0	9,453	8,846	0	8,846
3	302.1 Franchises	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	(106)	0	(106)	0	(106)	(106)	0	(106)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,793	178	1,971	0	1,971	1,882	0	1,882
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1,652	2,517	4,169	0	4,169	2,910	0	2,910
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	8	16	24	0	24	16	0	16
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	283	283	0	283	141	0	141
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	1,313,130	94,775	1,407,905	(123,948)	1,283,957	1,360,517	(123,948)	1,236,569
27	333.4 Services	2,153	1,015	3,168	0	3,168	2,660	0	2,660
28	334.4 Meters & Meter Installation	62,849	12,340	75,189	0	75,189	69,019	0	69,019
29	335.4 Hydrants	507	58	565	0	565	536	0	536
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	19,378	1,773	21,151	0	21,151	20,250	0	20,250
34	340.5 Office Furniture & Equipment	24,487	3,544	28,031	0	28,031	26,259	0	26,259
35	340.51 Computer Equipment	57,483	23,575	81,058	0	81,058	69,270	0	69,270
36	341.5 Transportation Equipment	58,655	13,601	72,256	0	72,256	65,456	0	65,456
37	342.5 Stores Equipment	260	43	303	0	303	281	0	281
38	343.5 Tools, Shop & Garage Equipment	14,983	1,851	16,834	0	16,834	15,909	0	15,909
39	344.5 Laboratory Equipment	3,896	1,791	5,687	0	5,687	4,791	0	4,791
40	345.5 Power Operated Equipment	27,220	2,825	30,045	0	30,045	28,633	0	28,633
41	346.5 Communication Equipment	7,195	1,539	8,734	0	8,734	7,965	0	7,965
42	347.5 Miscellaneous Equipment	1,740	461	2,201	0	2,201	1,970	0	1,970
43	348.5 Other Tangible Plant	8,556	1,302	9,858	0	9,858	9,207	0	9,207
44	**INTANGIBLE PLANT**	8,239	1,214	9,453	0	9,453	8,846	0	8,846
45	**SUPPLY & PUMPING**	3,339	2,695	6,034	0	6,034	4,686	0	4,686
46	**WATER TREATMENT PLANT**	8	299	307	0	307	157	0	157
47	**TRANSMISSION & DISTRIBUTION**	1,378,639	108,188	1,486,827	(123,948)	1,362,879	1,432,733	(123,948)	1,308,785
48	**GENERAL PLANT**	223,852	52,305	276,157	0	276,157	249,991	0	249,991
49	**TOTAL ACCUMULATED DEPRECIATION**	1,614,077	164,701	1,778,778	(123,948)	1,654,830	1,696,413	(123,948)	1,572,465

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	8,239	8,340	8,441	8,542	8,643	8,744	8,847	8,948	9,049	9,150	9,251	9,352	9,453	1,214	8,846
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	0	(106)
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,793	1,808	1,823	1,838	1,853	1,868	1,881	1,896	1,911	1,926	1,941	1,956	1,971	178	1,882
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1,652	1,862	2,072	2,282	2,492	2,702	2,909	3,119	3,329	3,539	3,749	3,959	4,169	2,517	2,910
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	8	9	10	11	12	13	18	19	20	21	22	23	24	16	16
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	24	48	72	96	120	139	163	187	211	235	259	283	283	141
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	1,313,130	1,321,026	1,328,926	1,336,824	1,344,722	1,352,620	1,360,517	1,368,415	1,376,313	1,384,211	1,392,109	1,400,007	1,407,905	94,775	1,360,517
27	333.4 Services	2,153	2,238	2,323	2,408	2,493	2,578	2,658	2,743	2,828	2,913	2,998	3,083	3,168	1,015	2,660
28	334.4 Meters & Meter Installation	62,849	63,877	64,905	65,933	66,961	67,989	69,021	70,049	71,077	72,105	73,133	74,161	75,189	12,340	69,019
29	335.4 Hydrants	507	512	517	522	527	532	535	540	545	550	555	560	565	58	536
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	19,378	19,557	19,736	19,915	20,094	20,273	20,077	20,256	20,435	20,614	20,793	20,972	21,151	1,773	20,250
34	340.5 Office Furniture & Equipment	24,487	24,782	25,077	25,372	25,667	25,962	26,261	26,556	26,851	27,146	27,441	27,736	28,031	3,544	26,259
35	340.51 Computer Equipment	57,483	59,448	61,413	63,378	65,343	67,308	69,268	71,233	73,198	75,163	77,128	79,093	81,058	23,575	69,270
36	341.5 Transportation Equipment	58,655	59,788	60,921	62,054	63,187	64,320	65,458	66,591	67,724	68,857	69,990	71,123	72,256	13,601	65,456
37	342.5 Stores Equipment	260	264	268	272	276	280	279	283	287	291	295	299	303	43	281
38	343.5 Tools, Shop & Garage Equipment	14,983	15,137	15,291	15,445	15,599	15,753	15,910	16,064	16,218	16,372	16,526	16,680	16,834	1,851	15,909
39	344.5 Laboratory Equipment	3,896	4,045	4,194	4,343	4,492	4,641	4,793	4,942	5,091	5,240	5,389	5,538	5,687	1,791	4,791
40	*345.5 Power Operated Equipment*	27,220	27,455	27,690	27,925	28,160	28,395	28,635	28,870	29,105	29,340	29,575	29,810	30,045	2,825	28,633
41	346.5 Communication Equipment	7,195	7,323	7,451	7,579	7,707	7,835	7,966	8,094	8,222	8,350	8,478	8,606	8,734	1,539	7,965
42	347.5 Miscellaneous Equipment	1,740	1,778	1,816	1,854	1,892	1,930	1,973	2,011	2,049	2,087	2,125	2,163	2,201	461	1,970
43	348.5 Other Tangible Plant	8,556	8,665	8,774	8,883	8,992	9,101	9,204	9,313	9,422	9,531	9,640	9,749	9,858	1,302	9,207
44	**INTANGIBLE PLANT**	8,239	8,340	8,441	8,542	8,643	8,744	8,847	8,948	9,049	9,150	9,251	9,352	9,453	1,214	8,846
45	**SUPPLY & PUMPING**	3,339	3,564	3,789	4,014	4,239	4,464	4,684	4,909	5,134	5,359	5,584	5,809	6,034	2,695	4,686
46	**WATER TREATMENT PLANT**	8	33	58	83	108	133	157	182	207	232	257	282	307	299	157
47	**TRANSMISSION & DISTRIBUTION**	1,378,639	1,387,655	1,396,671	1,405,687	1,414,703	1,423,719	1,432,731	1,441,747	1,450,763	1,459,779	1,468,795	1,477,811	1,486,827	108,188	1,432,733
48	**GENERAL PLANT**	223,852	228,241	232,630	237,019	241,408	245,797	249,823	254,212	258,601	262,990	267,379	271,768	276,157	52,305	249,991
49	**TOTAL WATER ACCUM. DEPR.**	1,614,077	1,627,833	1,641,589	1,655,345	1,669,101	1,682,857	1,696,242	1,709,998	1,723,754	1,737,510	1,751,266	1,765,022	1,778,778	164,701	1,696,413

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	101	101	101	101	101	103	101	101	101	101	101	101	1,214	607
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	15	15	15	15	15	13	15	15	15	15	15	15	178	89
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	210	210	210	210	210	207	210	210	210	210	210	210	2,517	1,258
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	1	1	1	1	1	5	1	1	1	1	1	1	16	8
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	24	24	24	24	24	19	24	24	24	24	24	24	283	141
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	7,898	7,898	7,898	7,898	7,898	7,897	7,898	7,898	7,898	7,898	7,898	7,898	94,775	47,387
27	333.4 Services	85	85	85	85	85	80	85	85	85	85	85	85	1,015	507
28	334.4 Meters & Meter Installation	1,028	1,028	1,028	1,028	1,028	1,032	1,028	1,028	1,028	1,028	1,028	1,028	12,340	6,170
29	335.4 Hydrants	5	5	5	5	5	3	5	5	5	5	5	5	58	29
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	179	179	179	179	179	(196)	179	179	179	179	179	179	1,773	872
34	340.5 Office Furniture & Equipment	295	295	295	295	295	299	295	295	295	295	295	295	3,544	1,772
35	340.51 Computer Equipment	1,965	1,965	1,965	1,965	1,965	1,960	1,965	1,965	1,965	1,965	1,965	1,965	23,575	11,787
36	341.5 Transportation Equipment	1,133	1,133	1,133	1,133	1,133	1,138	1,133	1,133	1,133	1,133	1,133	1,133	13,601	6,801
37	342.5 Stores Equipment	4	4	4	4	4	(1)	4	4	4	4	4	4	43	21
38	343.5 Tools, Shop & Garage Equipment	154	154	154	154	154	157	154	154	154	154	154	154	1,851	926
39	344.5 Laboratory Equipment	149	149	149	149	149	152	149	149	149	149	149	149	1,791	896
40	345.5 Power Operated Equipment	235	235	235	235	235	240	235	235	235	235	235	235	2,825	1,413
41	346.5 Communication Equipment	128	128	128	128	128	131	128	128	128	128	128	128	1,539	770
42	347.5 Miscellaneous Equipment	38	38	38	38	38	43	38	38	38	38	38	38	461	231
43	348.5 Other Tangible Plant	109	109	109	109	109	103	109	109	109	109	109	109	1,302	651
44	**INTANGIBLE PLANT**	101	101	101	101	101	103	101	101	101	101	101	101	1,214	607
45	**SUPPLY & PUMPING**	225	225	225	225	225	220	225	225	225	225	225	225	2,695	1,347
46	**WATER TREATMENT PLANT**	25	25	25	25	25	24	25	25	25	25	25	25	299	149
47	**TRANSMISSION & DISTRIBUTION**	9,016	9,016	9,016	9,016	9,016	9,012	9,016	9,016	9,016	9,016	9,016	9,016	108,188	54,093
48	**GENERAL PLANT**	4,389	4,389	4,389	4,389	4,389	4,026	4,389	4,389	4,389	4,389	4,389	4,389	52,305	26,140
49	**TOTAL NET ADDITIONS**	13,756	13,756	13,756	13,756	13,756	13,385	13,756	13,756	13,756	13,756	13,756	13,756	164,701	82,336

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	101	101	101	101	101	103	101	101	101	101	101	101	1,214	607
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	15	15	15	15	15	13	15	15	15	15	15	15	178	89
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	210	210	210	210	210	207	210	210	210	210	210	210	2,517	1,258
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	1	1	1	1	1	5	1	1	1	1	1	1	16	8
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	24	24	24	24	24	19	24	24	24	24	24	24	283	141
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	7,898	7,898	7,898	7,898	7,898	7,897	7,898	7,898	7,898	7,898	7,898	7,898	94,775	47,387
27	333.4 Services	85	85	85	85	85	80	85	85	85	85	85	85	1,015	507
28	334.4 Meters & Meter Installation	1,028	1,028	1,028	1,028	1,028	1,032	1,028	1,028	1,028	1,028	1,028	1,028	12,340	6,170
29	335.4 Hydrants	5	5	5	5	5	3	5	5	5	5	5	5	58	29
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	179	179	179	179	179	180	179	179	179	179	179	179	2,149	1,075
34	340.5 Office Furniture & Equipment	295	295	295	295	296	299	295	295	295	295	295	295	3,544	1,772
35	340.51 Computer Equipment	1,965	1,965	1,965	1,965	1,965	1,960	1,965	1,965	1,965	1,965	1,965	1,965	23,575	11,787
36	341.5 Transportation Equipment	1,133	1,133	1,133	1,133	1,133	1,138	1,133	1,133	1,133	1,133	1,133	1,133	13,601	6,801
37	342.5 Stores Equipment	4	4	4	4	4	(1)	4	4	4	4	4	4	43	21
38	343.5 Tools, Shop & Garage Equipment	154	154	154	154	154	157	154	154	154	154	154	154	1,851	926
39	344.5 Laboratory Equipment	149	149	149	149	149	152	149	149	149	149	149	149	1,791	896
40	345.5 Power Operated Equipment	235	235	235	235	235	240	235	235	235	235	235	235	2,825	1,413
41	346.5 Communication Equipment	128	128	128	128	128	131	128	128	128	128	128	128	1,539	770
42	347.5 Miscellaneous Equipment	38	38	38	38	38	43	38	38	38	38	38	38	461	231
43	348.5 Other Tangible Plant	109	109	109	109	109	103	109	109	109	109	109	109	1,302	651
44	***INTANGIBLE PLANT***	*101*	*101*	*101*	*101*	*101*	*103*	*101*	*101*	*101*	*101*	*101*	*101*	1,214	607
45	**SUPPLY & PUMPING**	225	225	225	225	225	220	225	225	225	225	225	225	2,695	1,347
46	**WATER TREATMENT PLANT**	25	25	25	25	25	24	25	25	25	25	25	25	299	149
47	**TRANSMISSION & DISTRIBUTION**	9,016	9,016	9,016	9,016	9,016	9,012	9,016	9,016	9,016	9,016	9,016	9,016	108,188	54,093
48	**GENERAL PLANT**	4,389	4,389	4,389	4,389	4,389	4,402	4,389	4,389	4,389	4,389	4,389	4,389	52,681	26,343
49	**TOTAL GROSS ADDITIONS**	13,756	13,756	13,756	13,756	13,756	13,761	13,756	13,756	13,756	13,756	13,756	13,756	165,077	82,539

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	376	0	0	0	0	0	0	376	203
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	376	0	0	0	0	0	0	376	203
49	**TOTAL RETIREMENTS**	0	0	0	0	0	376	0	0	0	0	0	0	376	203

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical ( ) Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	(123,948)	0	0	0	0	0	0	0	0	0	0	0	(123,948)	(123,948)
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	(123,948)	0	0	0	0	0	0	0	0	0	0	0	(123,948)	(123,948)
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(123,948)	0	0	0	0	0	0	0	0	0	0	0	(123,948)	(123,948)

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	8,846	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	(106)	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	1,882	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	2,910	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	16	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	141	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	0	0.00%	0
26	331.4 Transmission & Distribution	1,236,569	51.81%	640,618
27	333.4 Services	2,660	0.00%	0
28	334.4 Meters & Meter Installation	69,019	0.00%	0
29	335.4 Hydrants	536	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	20,250	0.00%	0
34	340.5 Office Furniture & Equipment	26,259	0.00%	0
35	340.51 Computer Equipment	69,270	0.00%	0
36	341.5 Transportation Equipment	65,456	0.00%	0
37	342.5 Stores Equipment	281	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	15,909	0.00%	0
39	344.5 Laboratory Equipment	4,791	0.00%	0
40	345.5 Power Operated Equipment	28,633	0.00%	0
41	346.5 Communication Equipment	7,965	0.00%	0
42	347.5 Miscellaneous Equipment	1,970	0.00%	0
43	348.5 Other Tangible Plant	9,207	0.00%	0
44	**INTANGIBLE PLANT**	8,846	0.00%	0
45	**SUPPLY & PUMPING**	4,686	0.00%	0
46	**WATER TREATMENT PLANT**	157	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	1,308,785	48.95%	640,618
48	**GENERAL PLANT**	249,991	0.00%	0
49	**TOTAL**	1,572,485	40.74%	640,618

6/6/95 1:24 PM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	0
2	**12/31/90 Balance Per Consultants Recommendation Per Docket No. 90330-WS**	473,127
3	Utility Adjustment to ordered balance (1)	0
4	1991 Additions	24,366
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	24,366
8	**12/31/91 Balance**	497,493
9		
10		
11	1992 Additions	16,525
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	16,525
15	**12/31/92 Balance**	514,018
16		
17		
18	1993 Additions	15,185
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	15,185
22	**12/31/93 Balance**	529,203
23		
24		
25	1994 Additions	13,897
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	13,897
29	**12/31/94 Balance**	543,100
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	543,100
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	543,100

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	42.50%	0
2	Line/Main Extensions	25,353	0	25,353	0	25,353	25,353	0	25,353	42.50%	10,775
3	Meter Installation Fees	205,026	0	205,026	0	205,026	205,026	0	205,026	0.00%	0
4	Contributed Lines	312,721	0	312,721	0	312,721	312,721	0	312,721	42.50%	132,906
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	42.50%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	543,100	0	543,100	0	543,100	543,100	0	543,100	26.46%	143,681
8	***FPSC MARGIN RESERVE - CIAC***				0	0	0	0	0		

Column;
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)

Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	25,353	25,353	25,353	25,353	25,353	25,353	25,353	25,353	25,353	25,353	25,353	25,353	25,353	0	25,353
3	Meter Installation Fees	205,026	205,026	205,026	205,026	205,026	205,026	205,026	205,026	205,026	205,026	205,026	205,026	205,026	0	205,026
4	Contributed Lines	312,721	312,721	312,721	312,721	312,721	312,721	312,721	312,721	312,721	312,721	312,721	312,721	312,721	0	312,721
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL WATER CIAC	543,100	543,100	543,100	543,100	543,100	543,100	543,100	543,100	543,100	543,100	543,100	543,100	543,100	0	543,100

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

340

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended. 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: *12/31/96*
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC *Year-End Balances*
1		
2		
3	1985 Additions	0
4	*1985 Retirements*	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	*1990 Net Additions*	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2	**12/31/90 Balance Per Consultants Recommendation Per Docket No. 90330-WS**	38,803
3	Utility Adjustment to ordered balance (1)	0
4	1991 Additions	15,591
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	15,591
8	**12/31/91 Balance**	54,394
9		
10		
11	1992 Additions	16,288
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	16,288
15	**12/31/92 Balance**	70,682
16		
17		
18	1993 Additions	17,069
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	17,069
22	**12/31/93 Balance**	87,751
23		
24		
25	1994 Additions	17,782
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	17,782
29	**12/31/94 Balance**	105,533
30		
31		
32	1995 Additions	18,128
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	18,128
36	**12/31/95 Balance**	123,661
37		
38		
39	1996 Additions	18,128
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	18,128
43	**12/31/96 Balance**	141,789

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	40.74%	0
2	Line/Main Extensions	2,610	591	3,201	0	3,201	2,906	0	2,906	40.74%	1,184
3	Meter Installation Fees	55,420	10,251	65,671	0	65,671	60,546	0	60,546	0.00%	0
4	Contributed Lines	65,631	7,286	72,917	0	72,917	69,274	0	69,274	40.74%	28,222
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	40.74%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	123,661	18,128	141,789	0	141,789	132,726	0	132,726	22.16%	29,406

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	2,610	2,659	2,708	2,757	2,806	2,855	2,907	2,956	3,005	3,054	3,103	3,152	3,201	591	2,906
3	Meter Installation Fees	55,420	56,274	57,128	57,982	58,836	59,690	60,547	61,401	62,255	63,109	63,963	64,817	65,671	10,251	60,546
4	Contributed Lines	65,631	66,238	66,845	67,452	68,059	68,666	69,275	69,882	70,489	71,096	71,703	72,310	72,917	7,286	69,274
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	123,661	125,171	126,681	128,191	129,701	131,211	132,729	134,239	135,749	137,259	138,769	140,279	141,789	18,128	132,726

Note: May not cross-foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	49	49	49	49	49	52	49	49	49	49	49	49	591	296
3	Meter Installation Fees	854	854	854	854	854	857	854	854	854	854	854	854	10,251	5,126
4	Contributed Lines	607	607	607	607	607	609	607	607	607	607	607	607	7,286	3,643
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	1,510	1,510	1,510	1,510	1,510	1,518	1,510	1,510	1,510	1,510	1,510	1,510	18,128	9,065

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	49	49	49	49	49	52	49	49	49	49	49	49	591	296
3	Meter Installation Fees	854	854	854	854	854	857	854	854	854	854	854	854	10,251	5,126
4	Contributed Lines	607	607	607	607	607	609	607	607	607	607	607	607	7,286	3,643
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	1,510	1,510	1,510	1,510	1,510	1,518	1,510	1,510	1,510	1,510	1,510	1,510	18,128	9,065

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12			**PRESENT ANNUAL AFUDC RATE =**		see below	(b)
13						
14			**PROPOSED ANNUAL AFUDC RATE =**		9.85%	(c)
15						
16			**PROPOSED MONTHLY AFUDC RATE =**		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	**TOTAL**	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/2/95 6:09 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) AFUDC RATES PROPOSED ANNUAL	(7) AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Parl	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M.	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) AFUDC RATES PROPOSED ANNUAL	(14) AFUDC RATES PROPOSED MONTHLY
1	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
2	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
3	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
4	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
5	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
6	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
7	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
8	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
9	Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
10	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
11	Skyforest	W	Lake	930423	10.63%	9.85%	0.785953%
12	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
13	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
14	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
15	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
16	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
17	Sunny Hills	W & S	Washingtor	930423	10.63%	9.85%	0.785953%
18	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
19	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
20	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
21	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
22	Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
23	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
24	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
25	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
26	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
27	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	42.42%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,388
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,888	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(388,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,589	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,464	9,425,198	10,175,694	9,632,817	10,468,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,996
6															
7	**GROSS UTILITY PLANT**	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,380,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	**INVESTMENT IN UTILITY PLANT**	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,168,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,569	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	**TOTAL CASH**	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	**TOTAL DEFERRED ASSETS**	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,861,759	325,796,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. ( ) 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,369,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,690	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,894	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

6/2/95 4:51 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,823	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	**TOTAL DEFERRED CREDITS**	110,839,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	**TOTAL CAPITAL AND LIABILITIES**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not c t due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	12/31/90 Balance Per Consultants Recommendation	0		12/31/90 Balance Per Consultants Recommendation	0	
2	Per Docket No. 90330-WS	0		Per Docket No. 90330-WS Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1996		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	42.50%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	40.74%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	1,574,643	0	1,574,643	(706,608)	868,035	(44.87%)	B-4(W),B-3(W)
3	Other Revenue	17,295	0	17,295	0	17,295		B-4(W)
4	**TOTAL OPERATING REVENUES**	1,591,938	0	1,591,938	(706,608)	885,330		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	1,401,013	(65,997)	1,335,015	0	1,335,015		B-5(W)
7	Depreciation net of CIAC Amort	100,193	0	100,193	0	100,193		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	183,192	(21,635)	161,557	(31,797) (A)	129,760		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(75,486)	31,275	(44,211)	(260,308) (B)	(304,519)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,608,912	(56,358)	1,552,554	(292,105)	1,260,449		
12	**NET OPERATING INCOME**	(16,974)	56,358	39,384	(414,503)	(375,119)		
13	**RATE BASE**	1,523,226	123,948	1,647,174		1,647,174		A-1(W)
14	**RATE OF RETURN**	(1.11%)		2.39%		(22.77%)		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	1,574,643	0	1,574,643	222,559		1,797,202	14.13%	B-4(W),B-3(W)
3	Other Revenue	17,295	0	17,295	0		17,295		B-4(W)
4	**TOTAL OPERATING REVENUES**	1,591,938	0	1,591,938	222,559		1,814,497		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	1,401,013	(65,997)	1,335,015	0		1,335,015		B-5(W)
7	Depreciation net of CIAC Amort	100,193	0	100,193	0		100,193		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	183,192	(21,635)	161,557	10,015	(A)	171,572		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(75,486)	31,275	(44,211)	81,989	(B)	37,778		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,608,912	(56,358)	1,552,554	92,004		1,644,558		
12	**NET OPERATING INCOME**	(16,974)	56,358	39,384	130,555		169,939		
13	**RATE BASE**	1,523,226	123,948	1,647,174			1,647,174		A-1(W)
14	**RATE OF RETURN**	(1.11%)		2.39%			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-70.29%	D-1(W)	
3	Rate of Return (%)	10.32%	-22.77%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	1,647,174	1,647,174	A-1(W)	
6	Required / Requested Income (L3 x L5)	169,939	(375,119)		
7	Adjusted Income Under Present Rates	39,384	39,384	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	130,555	(414,503)		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	212,544	(674,811)		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	222,559	(706,608)		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	212,544	(674,811)		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	81,989	(260,308)		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	10,015	(31,797)		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	130,555	(414,503)		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	8,366	
11			
12	3. Conservation Program Expenses	5,841	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	347	
15			
16	5. Conservation Elasticity Adjustment	(87,812)	
17			
18	6. Hewitt Study Expenses	7,261	
19			
20	7.	0	
21			
22		(65,997)	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	907	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Tax Add-back	34,054	
41			
42	4. Non Used and Useful Property Taxes	(56,596)	
43			
44		(21,635)	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	31,275	
47			
48	2.	0	
49			
50		31,275	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	(56,358)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	1,310,432	0	1,310,432
4	461.2 Metered - Commercial	63,756	0	63,756
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	200,455	0	200,455
8	Subtotal Water Sales	1,574,643	0	1,574,643
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	1,574,643	0	1,574,643
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	17,295	0	17,295
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	17,295	0	17,295
26	**TOTAL PRESENT WATER OPERATING REVENUES**	1,591,938	0	1,591,938

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	152,375	11,338	163,713	42,163	2,009	44,172	30,404	3,146	33,550	79,808	6,183	85,991
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	38,079	1,019	39,098	10,537	0	10,537	7,598	424	8,022	19,944	595	20,539
4	610 Purchased Water	1,103,724	(87,812)	1,015,912	1,103,724	(87,812)	1,015,912	0	0	0	0	0	0
5	615 Purchased Power	1,442	182	1,623	0	0	0	100	0	100	1,342	182	1,524
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	14,098	953	15,051	8,824	0	8,824	1,617	168	1,785	3,657	785	4,442
9	631 Contractual Services - Eng.	612	0	612	0	0	0	0	0	0	612	0	612
10	632 Contractual Services - Acct.	3,250	0	3,250	0	0	0	0	0	0	3,250	0	3,250
11	633 Contractual Services - Legal	1,959	0	1,959	0	0	0	0	0	0	1,959	0	1,959
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	5,426	2,530	7,956	375	174	549	0	0	0	5,051	2,356	7,407
14	641 Rental of Real Building/Real Property	2,906	455	3,361	0	0	0	0	0	0	2,906	455	3,361
15	642 Rental of Equipment	1,766	79	1,845	1,633	0	1,633	0	0	0	133	79	212
16	650 Transportation Expense	8,135	213	8,348	5,570	0	5,570	1,144	143	1,287	1,421	70	1,491
17	656 Insurance - Vehicle	2,228	0	2,228	0	0	0	0	0	0	2,228	0	2,228
18	657 Insurance - General Liability	4,580	951	5,531	0	0	0	0	0	0	4,580	951	5,531
19	658 Insurance - Workman's Comp (2)	2,606	46	2,652	721	0	721	520	29	549	1,365	17	1,382
20	659 Insurance - Other	455	0	455	0	0	0	0	0	0	455	0	455
21	660 Advertising Expense	496	447	943	0	0	0	0	0	0	496	447	943
22	666 Reg. Comm. Exp. - Rate Case Amort.	13,453	0	13,453	0	0	0	0	0	0	13,453	0	13,453
23	667 Reg. Comm. Exp. - Other	1,080	0	1,080	0	0	0	0	0	0	1,080	0	1,080
24	670 Bad Debt Expense	3,979	430	4,409	0	0	0	3,979	430	4,409	0	0	0
25	675 Miscellaneous Expenses	38,364	3,172	41,536	5,835	0	5,835	9,981	576	10,557	22,548	2,596	25,144
26	**TOTAL WATER O & M EXPENSES**	1,401,013	(65,997)	1,335,015	1,179,382	(85,629)	1,093,753	55,342	4,917	60,259	166,289	14,715	181,003

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	12,737	11,810	13,510	12,960	13,009	12,885	12,684	12,675	12,416	12,790	12,335	12,585	152,375	11,338	163,713
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	3,183	2,951	3,376	3,239	3,251	3,220	3,170	3,167	3,103	3,196	3,082	3,140	38,079	1,019	39,098
4	610.1-.8 Purchased Water	91,977	91,977	91,977	91,977	91,977	91,977	91,977	91,977	91,977	91,977	91,977	91,977	1,103,724	(87,812)	1,015,912
5	615.1-.8 Purchased Power	119	113	123	123	121	120	121	121	120	122	118	120	1,442	182	1,624
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.8 Materials & Supplies	1,099	1,328	1,136	1,103	1,307	1,104	1,079	1,282	1,070	1,268	1,230	1,073	14,098	953	15,051
9	631.1-.8 Contractual Services - Eng.	50	48	52	52	52	51	51	51	51	52	50	51	612	0	612
10	632.1-.8 Contractual Services - Acct.	267	256	278	278	274	270	273	273	270	276	266	270	3,250	0	3,250
11	633.1-.8 Contractual Services - Legal	161	154	168	167	165	163	164	165	162	166	160	163	1,959	0	1,959
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	424	424	382	448	434	415	487	486	482	486	475	484	5,427	2,530	7,957
14	641.1-.8 Rental of Real Building/Real Property	239	229	249	248	245	242	244	244	241	246	238	241	2,906	455	3,361
15	642.1-.8 Rental of Equipment	148	147	150	148	148	148	146	146	146	146	146	146	1,786	79	1,845
16	650.1-.8 Transportation Expense	679	663	682	681	680	677	681	680	676	682	674	678	8,135	213	8,348
17	656.1-.8 Insurance - Vehicle	183	176	191	190	188	185	187	187	185	189	182	185	2,228	0	2,228
18	657.1-.8 Insurance - General Liability	376	361	392	391	386	381	384	385	380	388	374	380	4,580	951	5,531
19	658.1-.8 Insurance - Workman's Comp (2)	218	202	231	222	222	220	217	217	212	219	211	215	2,606	46	2,652
20	659.1-.8 Insurance - Other	37	36	39	39	38	38	38	38	38	39	37	38	455	0	455
21	660.1-.8 Advertising Expense	41	39	42	42	42	41	42	42	41	42	41	41	496	447	943
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	1,106	1,061	1,152	1,150	1,133	1,119	1,129	1,130	1,116	1,141	1,100	1,117	13,453	0	13,453
23	667.1-.8 Reg. Comm. Exp. Other	89	85	93	92	91	90	91	91	90	92	88	90	1,080	0	1,080
24	670.1-.8 Bad Debt Expense	332	303	337	334	335	330	340	336	328	340	328	336	3,979	430	4,409
25	675.1-.8 Miscellaneous Expenses	3,287	3,041	3,534	3,298	3,297	3,310	3,121	3,120	3,067	3,159	3,047	3,082	38,364	3,172	41,536
26	**TOTAL WATER O & M EXPENSES**	116,753	115,407	118,096	117,184	117,393	116,986	116,625	116,813	116,169	117,037	116,159	116,390	1,401,014	(65,997)	1,335,017

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	3,638	3,197	4,102	3,587	3,730	3,724	3,391	3,401	3,292	3,423	3,302	3,376	42,163	2,009	44,172
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	909	799	1,025	896	932	931	847	850	823	855	825	844	10,537	0	10,537
4	610.1-.6 Purchased Water	91,977	91,977	91,977	91,977	91,977	91,977	91,977	91,977	91,977	91,977	91,977	91,977	1,103,724	(87,812)	1,015,912
5	615.1-.6 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.6 Materials & Supplies	563	916	686	655	863	665	634	838	633	840	797	633	8,824	0	8,824
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	9	26	(50)	16	9	(5)	63	61	63	58	62	65	375	174	549
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	137	136	139	137	137	137	135	135	135	135	135	135	1,633	0	1,633
16	650.1-.6 Transportation Expense	467	464	464	464	464	464	464	464	464	464	464	464	5,570	0	5,570
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	62	55	70	61	64	64	58	58	56	59	56	58	721	0	721
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	601	501	758	533	559	606	377	382	375	394	380	389	5,835	0	5,835
26	TOTAL WATER DIRECT O & M EXPENSES	98,463	98,071	99,170	98,327	98,733	98,562	97,946	98,186	97,819	98,205	97,999	97,920	1,179,382	(85,629)	1,093,753

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	2,540	2,318	2,572	2,552	2,560	2,525	2,596	2,568	2,503	2,600	2,508	2,564	30,404	3,146	33,550
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	635	579	643	638	640	631	649	642	625	650	627	641	7,598	424	8,022
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	8	8	8	8	8	8	9	8	8	9	8	8	100	0	100
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	135	123	137	136	136	134	138	137	133	138	133	136	1,617	168	1,785
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	96	87	97	96	96	95	98	97	94	98	94	96	1,144	143	1,287
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	43	40	44	44	44	43	44	44	43	44	43	44	520	29	549
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	332	303	337	334	335	330	340	336	328	340	328	336	3,979	430	4,409
25	675.7 Miscellaneous Expenses	834	761	844	838	840	829	852	843	822	853	823	842	9,981	576	10,557
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	4,623	4,219	4,681	4,645	4,659	4,596	4,725	4,675	4,556	4,732	4,565	4,666	55,342	4,917	60,259

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	6,559	6,295	6,836	6,821	6,719	6,636	6,697	6,706	6,620	6,767	6,525	6,625	79,808	6,183	85,991
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	1,639	1,573	1,708	1,705	1,679	1,658	1,674	1,676	1,654	1,691	1,631	1,656	19,944	595	20,539
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	110	106	115	115	113	112	113	113	111	114	110	111	1,342	182	1,524
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	301	288	313	313	308	304	307	307	303	310	299	304	3,657	785	4,442
9	631.8 Contractual Services - Eng.	50	48	52	52	52	51	51	51	51	52	50	51	612	0	612
10	632.8 Contractual Services - Acct.	267	256	278	278	274	270	273	273	270	276	266	270	3,250	0	3,250
11	633.8 Contractual Services - Legal	161	154	168	167	165	163	164	165	162	166	160	163	1,959	0	1,959
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	415	398	433	432	425	420	424	424	419	428	413	419	5,051	2,356	7,407
14	641.8 Rental of Real Building/Real Property	239	229	249	248	245	242	244	244	241	246	238	241	2,906	455	3,361
15	642.8 Rental of Equipment	11	10	11	11	11	11	11	11	11	11	11	11	133	79	212
16	650.8 Transportation Expense	117	112	122	121	120	118	119	119	118	121	116	118	1,421	70	1,491
17	656.8 Insurance - Vehicle	183	176	191	190	188	185	187	187	185	189	182	185	2,228	0	2,228
18	657.8 Insurance - General Liability	376	361	392	391	386	381	384	385	380	388	374	380	4,580	951	5,531
19	658.8 Insurance - Workman's Comp (2)	112	108	117	117	115	113	115	115	113	116	112	113	1,365	17	1,382
20	659.8 Insurance - Other	37	36	39	39	38	38	38	38	38	39	37	38	455	0	455
21	660.8 Advertising Expense	41	39	42	42	42	41	42	42	41	42	41	41	496	447	943
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	1,106	1,061	1,152	1,150	1,133	1,119	1,129	1,130	1,116	1,141	1,100	1,117	13,453	0	13,453
23	667.8 Reg. Comm. Exp. - Other	89	85	93	92	91	90	91	91	90	92	88	90	1,080	0	1,080
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	1,853	1,778	1,932	1,927	1,898	1,875	1,892	1,895	1,870	1,912	1,843	1,872	22,548	2,596	25,144
26	**TOTAL WATER ALLOCATED A & G EXPENSES**	13,666	13,116	14,244	14,212	14,001	13,828	13,955	13,972	13,794	14,100	13,595	13,804	166,289	14,715	181,003

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	154,725	9,082	(11,432)	152,375	0	2,687	1,390	0	0	7,261	11,338	163,713
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	38,423	(344)	0	38,079	0	672	347	0	0	0	1,019	39,098
4	610.1-.8 Purchased Water	1,103,724	0	0	1,103,724	0	0	0	0	(87,812)	0	(87,812)	1,015,912
5	615.1-.8 Purchased Power	1,591	0	(150)	1,442	0	182	0	0	0	0	182	1,623
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.8 Materials & Supplies	14,364	260	(547)	14,098	0	327	452	173	0	0	953	15,051
9	631.1-.8 Contractual Services - Eng.	663	13	(64)	612	0	0	0	0	0	0	0	612
10	632.1-.8 Contractual Services - Acct.	3,519	69	(337)	3,250	0	0	0	0	0	0	0	3,250
11	633.1-.8 Contractual Services - Legal	2,120	41	(203)	1,959	0	0	0	0	0	0	0	1,959
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	5,837	114	(524)	5,426	0	836	1,519	174	0	0	2,530	7,956
14	641.1-.8 Rental of Real Building/Real Property	3,146	61	(301)	2,906	0	455	0	0	0	0	455	3,361
15	642.1-.8 Rental of Equipment	1,745	34	(14)	1,766	0	68	12	0	0	0	79	1,845
16	650.1-.8 Transportation Expense	8,240	161	(266)	8,135	0	213	0	0	0	0	213	8,348
17	656.1-.8 Insurance - Vehicle	2,412	47	(231)	2,228	0	0	0	0	0	0	0	2,228
18	657.1-.8 Insurance - General Liability	4,956	97	(475)	4,580	0	951	0	0	0	0	951	5,531
19	658.1-.8 Insurance - Workman's Comp (2)	2,768	(162)	0	2,606	0	46	0	0	0	0	46	2,852
20	659.1-.8 Insurance - Other	492	10	(47)	455	0	0	0	0	0	0	0	455
21	660.1-.8 Advertising Expense	537	10	(51)	496	0	0	447	0	0	0	447	943
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	6,791	0	6,662	13,453	0	0	0	0	0	0	0	13,453
23	667.1-.8 Reg. Comm. Exp. - Other	1,194	0	(114)	1,080	0	0	0	0	0	0	0	1,080
24	670.1-.8 Bad Debt Expense	4,308	0	(329)	3,979	0	430	0	0	0	0	430	4,409
25	675.1-.8 Miscellaneous Expenses	40,940	798	(3,375)	38,364	0	1,498	1,674	0	0	0	3,172	41,536
26	**TOTAL WATER O & M EXPENSES**	1,402,499	10,311	(11,797)	1,401,013	0	8,366	5,641	347	(87,812)	7,261	(65,997)	1,335,015

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%. A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710. Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.696% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	39,826	2,338	(0)	42,163	0	0	0	0	0	2,009	2,009	44,172
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	9,890	647	0	10,537	0	0	0	0	0	0	0	10,537
4	610.1-.6 Purchased Water	1,103,724	0	0	1,103,724	0	0	0	0	(87,812)	0	(87,812)	1,015,912
5	615.1-.6 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.6 Materials & Supplies	8,655	169	0	8,824	0	0	0	0	0	0	0	8,824
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	368	7	(0)	375	0	0	0	174	0	0	174	549
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	1,601	31	0	1,633	0	0	0	0	0	0	0	1,633
16	650.1-.6 Transportation Expense	5,463	107	0	5,570	0	0	0	0	0	0	0	5,570
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	712	9	0	721	0	0	0	0	0	0	0	721
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	5,724	112	(0)	5,835	0	0	0	0	0	0	0	5,835
26	**TOTAL WATER DIRECT O & M EXPENSES**	1,175,964	3,418	(0)	1,179,382	0	0	0	174	(87,812)	2,009	(85,629)	1,093,753

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.		Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	31,697	1,861	(3,154)	30,404	0	1,697	0	0	0	1,449	3,146	33,550
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	7,871	(273)	0	7,598	0	424	0	0	0	0	424	8,022
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	110	0	(10)	100	0	0	0	0	0	0	0	100
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	1,750	34	(168)	1,617	0	168	0	0	0	0	168	1,785
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	1,238	24	(119)	1,144	0	143	0	0	0	0	143	1,287
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	567	(47)	0	520	0	29	0	0	0	0	29	549
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	4,308	0	(329)	3,979	0	430	0	0	0	0	430	4,409
25	675.7	Miscellaneous Expenses	10,805	211	(1,035)	9,981	0	576	0	0	0	0	576	10,557
26		TOTAL WATER O & M EXPENSES	58,348	1,809	(4,814)	55,342	0	3,468	0	0	0	1,449	4,917	60,259

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO A&G EXPENSES											
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	83,202	4,884	(8,278)	79,808	0	990	1,390	0	0	3,803	6,183	85,991
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	20,662	(718)	0	19,944	0	247	347	0	0	0	595	20,539
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	1,481	0	(139)	1,342	0	182	0	0	0	0	182	1,524
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	3,959	77	(379)	3,657	0	159	452	173	0	0	785	4,442
9	631.8	Contractual Services - Eng.	663	13	(64)	612	0	0	0	0	0	0	0	612
10	632.8	Contractual Services - Acct.	3,519	69	(337)	3,250	0	0	0	0	0	0	0	3,250
11	633.8	Contractual Services - Legal	2,120	41	(203)	1,959	0	0	0	0	0	0	0	1,959
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	5,468	107	(524)	5,051	0	836	1,519	0	0	0	2,356	7,407
14	641.8	Rental of Real Building/Real Property	3,146	61	(301)	2,906	0	455	0	0	0	0	455	3,361
15	642.8	Rental of Equipment	144	3	(14)	133	0	68	12	0	0	0	79	212
16	650.8	Transportation Expense	1,539	30	(147)	1,421	0	70	0	0	0	0	70	1,491
17	656.8	Insurance - Vehicle	2,412	47	(231)	2,228	0	0	0	0	0	0	0	2,228
18	657.8	Insurance - General Liability	4,958	97	(475)	4,580	0	951	0	0	0	0	951	5,531
19	658.8	Insurance - Workman's Comp (2)	1,488	(124)	0	1,365	0	17	0	0	0	0	17	1,382
20	659.8	Insurance - Other	492	10	(47)	455	0	0	0	0	0	0	0	455
21	660.8	Advertising Expense	537	10	(51)	496	0	0	447	0	0	0	447	943
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	6,791	0	6,662	13,453	0	0	0	0	0	0	0	13,453
23	667.8	Reg. Comm. Exp. - Other	1,194	0	(114)	1,080	0	0	0	0	0	0	0	1,080
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	24,411	476	(2,339)	22,548	0	922	1,674	0	0	0	2,596	25,144
26		TOTAL WATER O & M EXPENSES	166,188	5,083	(6,983)	166,289	0	4,897	5,841	173	0	3,803	14,715	181,003

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees		154,725	163,713	8,988	5.81%
2	603.1-.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits		38,423	39,098	675	1.76%
4	610.1-.8	Purchased Water		1,103,724	1,015,912	(87,812)	(7.96%)
5	615.1-.8	Purchased Power		1,591	1,623	32	2.01%
6	616.1-.8	Fuel for Power Production		0	0	0	0.00%
7	618.1-.8	Chemicals		0	0	0	0.00%
8	620.1-.8	Materials & Supplies		14,365	15,051	686	4.78%
9	631.1-.8	Contractual Services - Eng.		663	612	(51)	(7.63%)
10	632.1-.8	Contractual Services - Acct.		3,519	3,250	(269)	(7.63%)
11	633.1-.8	Contractual Services - Legal		2,120	1,959	(162)	(7.63%)
12	634.1-.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.1-.8	Contractual Services - Other		5,836	7,956	2,119	36.31%
14	641.1-.8	Rental of Real Building/Real Property		3,146	3,361	215	6.84%
15	642.1-.8	Rental of Equipment		1,745	1,845	100	5.74%
16	650.1-.8	Transportation Expense		8,240	8,348	108	1.31%
17	656.1-.8	Insurance - Vehicle		2,412	2,228	(184)	(7.63%)
18	657.1-.8	Insurance - General Liability		4,958	5,531	572	11.54%
19	658.1-.8	Insurance - Workman's Comp		2,768	2,652	(116)	(4.19%)
20	659.1-.8	Insurance - Other		492	455	(38)	(7.63%)
21	660.1-.8	Advertising Expense		537	943	406	75.65%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.		6,791	13,453	6,662	98.10%
23	667.1-.8	Reg. Comm. Exp. - Other		1,194	1,080	(114)	(9.54%)
24	670.1-.8	Bad Debt Expense		4,308	4,409	101	2.35%
25	675.1-.8	Miscellaneous Expenses		40,940	41,536	596	1.46%
26	**TOTAL WATER O & M EXPENSES**			1,402,499	1,335,015	(67,483)	(4.81%)
27	**TOTAL (LESS ACCTS 666 & 667)**			1,394,514	1,320,482	(74,032)	(5.31%)

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.6	Salaries & Wages - Employees	39,826	44,172	4,346	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	9,890	10,537	647	6.54%
4	610.1-.6	Purchased Water	1,103,724	1,015,912	(87,812)	(7.96%)
5	615.1-.6	Purchased Power	0	0	0	0.00%
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	0	0	0	0.00%
8	620.1-.6	Materials & Supplies	8,655	8,824	169	1.95%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	368	549	181	49.18%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	1,601	1,633	32	2.00%
16	650.1-.6	Transportation Expense	5,463	5,570	107	1.96%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	712	721	9	1.26%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	5,724	5,835	111	1.94%
26	**TOTAL WATER O & M EXPENSES**		1,175,963	1,093,753	(82,210)	(6.99%)
27	**TOTAL (LESS ACCTS 666 & 667)**		1,175,963	1,093,753	(82,210)	(6.99%)

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.7	Salaries & Wages - Employees	31,697	33,550	1,853	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	7,871	8,022	151	1.92%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	110	100	(10)	(9.09%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	1,750	1,785	34	1.94%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	1,238	1,287	49	3.96%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	567	549	(18)	(3.17%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	4,308	4,409	101	2.34%
25	675.7	Miscellaneous Expenses	10,805	10,557	(248)	(2.30%)
26	**TOTAL WATER O & M EXPENSES**		58,348	60,259	1,912	3.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		58,348	60,259	1,912	3.28%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	83,202	85,991	2,789	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	20,662	20,539	(123)	(0.60%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	1,481	1,524	42	2.84%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	3,959	4,442	483	12.20%
9	631.8	Contractual Services - Eng.	663	612	(51)	(7.69%)
10	632.8	Contractual Services - Acct.	3,519	3,250	(269)	(7.64%)
11	633.8	Contractual Services - Legal	2,120	1,959	(162)	(7.64%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	5,468	7,407	1,938	35.44%
14	641.8	Rental of Real Building/Real Property	3,146	3,361	215	6.83%
15	642.8	Rental of Equipment	144	212	68	47.23%
16	650.8	Transportation Expense	1,539	1,491	(47)	(3.05%)
17	656.8	Insurance - Vehicle	2,412	2,228	(184)	(7.63%)
18	657.8	Insurance - General Liability	4,958	5,531	572	11.54%
19	658.8	Insurance - Workman's Comp	1,488	1,382	(107)	(7.19%)
20	659.8	Insurance - Other	492	455	(38)	(7.72%)
21	660.8	Advertising Expense	537	943	406	75.60%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	6,791	13,453	6,662	98.10%
23	667.8	Reg. Comm. Exp. - Other	1,194	1,080	(114)	(9.55%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	24,411	25,144	733	3.00%
26		**TOTAL WATER O & M EXPENSES**	168,188	181,003	12,813	7.62%
27		**TOTAL (LESS ACCTS 666 & 667)**	160,203	166,470	6,265	3.91%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	63	
51	Marco Island	Docket No. 920655-WS	$106,820	2,520	
52	GIGA	Docket No. 920199-WS	$677,601	15,983	
53	Lehigh	Docket No. 911188-WS	$67,100	1,583	
54			854,174	20,148	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	23,473	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	10,192	
58			1,427,241	33,665	
59	Total Projected Rate Case Expense		2,281,415	53,812	
60	Annual Amortization		$570,354	$13,453	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	2952	
64	% of Total		100.000000%	2.358732%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Maintenance projects greater than 2% of test year revenues per system

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)

Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

Line No.	Account No. and Name	(2) 1996 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1996 DEPRECIATION EXPENSE Per Books	(6) 1996 DEPRECIATION EXPENSE Utility Adjustment	(7) 1996 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1996 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1996 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	301.1 Organization	48,555	40	2.50%	1,214	0	1,214	0.00%	0	1,214
3	302.1 Franchise	0	40	2.50%	0	0	0	0.00%	0	0
4	339.1 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
8	305.2 Collect. & Impound.	0	50	2.00%	0	0	0	0.00%	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	0	30	3.33%	0	0	0	0.00%	0	0
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	6,225	35	2.86%	178	0	178	0.00%	0	178
13	310.2 Power Generation Equpi.	0	20	5.00%	0	0	0	0.00%	0	0
14	311.2 Pumping Equipment	50,331	20	5.00%	2,517	0	2,517	0.00%	0	2,517
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
19	320.3 Water Treatment Equip.	344	22	4.55%	16	0	16	0.00%	0	16
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	7,072	25	4.00%	283	0	283	0.00%	0	283
22	**TRANSMISSION & DISTRIBUTION**									
23	303.4 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	0	37	2.70%	0	0	0	0.00%	0	0
26	331.4 Transmission & Distribution	4,067,615	43	2.33%	94,775	0	94,775	51.81%	49,099	45,676
27	333.4 Services	40,602	40	2.50%	1,015	0	1,015	0.00%	0	1,015
28	334.4 Meters & Meter Installation	246,796	20	5.00%	12,340	0	12,340	0.00%	0	12,340
29	335.4 Hydrants	2,624	45	2.22%	58	0	58	0.00%	0	58
30	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31	**GENERAL PLANT**									
32	303.5 Land & Land Rights	8,432	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	85,969	40	2.50%	2,149	0	2,149	0.00%	0	2,149
34	340.5 Office Furniture & Equipment	53,129	15	6.67%	3,544	0	3,544	0.00%	0	3,544
35	340.51 Computer Equipment	141,424	6	16.67%	23,575	0	23,575	0.00%	0	23,575
36	341.5 Transportation Equipment	81,589	6	16.67%	13,601	0	13,601	0.00%	0	13,601
37	342.5 Stores Equipment	765	18	5.56%	43	0	43	0.00%	0	43
38	343.5 Tools, Shop & Garage	29,612	16	6.25%	1,851	0	1,851	0.00%	0	1,851
39	344.5 Laboratory Equipment	26,853	15	6.67%	1,791	0	1,791	0.00%	0	1,791
40	345.5 Power Operated Equipment	33,915	12	8.33%	2,825	0	2,825	0.00%	0	2,825
41	346.5 Communication Equipment	15,388	10	10.00%	1,539	0	1,539	0.00%	0	1,539
42	347.5 Miscellaneous Equipment	6,918	15	6.67%	461	0	461	0.00%	0	461
43	348.5 Other Tangible Plant	13,023	10	10.00%	1,302	0	1,302	0.00%	0	1,302
44	**INTANGIBLE PLANT**	48,555		2.50%	1,214	0	1,214	0.00%	0	1,214
45	**SUPPLY & PUMPING**	56,556		4.77%	2,695	0	2,695	0.00%	0	2,695
46	**WATER TREATMENT PLANT**	7,415		4.03%	299	0	299	0.00%	0	299
47	**TRANSMISSION & DISTRIBUTION**	4,357,636		2.48%	108,188	0	108,188	45.38%	49,099	59,089
48	**GENERAL PLANT**	497,019		10.60%	52,681	0	52,681	0.00%	0	52,681
49	**TOTAL DEPRECIATION EXPENSE**	4,967,182		3.32%	165,077	0	165,077	29.74%	49,099	115,978
50	**LESS: AMORTIZATION OF CIAC**				(18,128)	0	(18,128)		(2,343)	(15,785)
51	**NET DEPRECIATION EXPENSE - WATER**				146,949	0	146,949		46,756	100,193

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	4.68%	0	0	0	29.74%	0	0
2	Line/Main Extension Fees	25,353	2.33%	591	0	591	29.74%	176	415
3	Meter Installation Fees	205,026	5.00%	10,251	0	10,251	0.00%	0	10,251
4	Contributed Lines	312,721	2.33%	7,286	0	7,286	29.74%	2,167	5,119
5	Contributed Property Other Than Lines	0	2.51%	0	0	0	29.74%	0	0
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	**TOTAL WATER CIAC AMORT. EXP.**	543,100		18,128	0	18,128		2,343	15,785

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	0	0	0.00%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	0	0	0.00%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	6,225	178	2.86%
8	310.2 Power Generation Equipment	0	0	0.00%
9	311.2 Pumping Equipment	50,331	2,517	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	0	0	0.00%
12	320.3 Water Treatment Equipment	344	16	4.65%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	7,072	283	4.00%
15	330.4 Distribution Reservoirs	0	0	0.00%
16	**COMPOSITE RATE**	63,971	2,994	4.68%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	4,067,615	94,775	2.33%
20	335.4 Hydrants	2,624	58	2.21%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	4,070,239	94,833	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	246,796	12,340	5.00%
25	**COMPOSITE RATE**	246,796	12,340	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	40,602	1,015	2.50%
28	**COMPOSITE RATE**	40,602	1,015	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	63,971	2,994	4.68%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	4,070,239	94,833	2.33%
32	Meter Installation Fees (Line 25)	246,796	12,340	5.00%
33	Service Installation Fees (Line 28)	40,602	1,015	2.50%
34	**COMPOSITE RATE**	4,421,608	111,182	2.51%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	71,637	0	71,637	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	12,190	907	13,097	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	12,190	907	13,097		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	99,365	0	99,365		
8	Non-used & Useful Property Tax Add-back (1)		34,054	34,054		
9	Adjusted Real Estate & Personal Property Tax	99,365	34,054	133,419		
10	Non-used & Useful Percent			42.42%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(56,596)	(56,596)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	99,365	(22,542)	76,823		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	183,192	(21,635)	161,557		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1996 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	1,591,938	0	1,591,938	B-4(W)
3	Less:				
4	O & M Expenses	1,401,013	(65,997)	1,335,015	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	100,193	0	100,193	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	183,192	(21,635)	161,557	B-15(W)
8	Pre-Tax Operating Expenses	1,684,398	(87,632)	1,596,766	
9	**PRE-TAX OPERATING INCOME**	(92,460)	87,632	(4,828)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(92,460)	87,632	(4,828)	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,523,226	123,948	1,647,174	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	80,579	6,557	87,136	C-3
17	Net Taxable Income (L11 - L16)	(173,039)	81,075	(91,964)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(66,750)	31,275	(35,475)	
20	Less:				
21	Parent Debt Adjustment	7,651	0	7,651	C-1(W)
22	Investment Tax Credit	1,086	0	1,086	C-7(W)
23	**TOTAL INCOME TAXES**	(75,486)	31,275	(44,211)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	29.74%	0.00%	29.74%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1996 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	279,458	0	279,458	A-5 (W)
2	Utility Land & Land Rights	6,523	0	6,523	A-5 (W)
3	Non-Used and Useful	912	0	912	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(141,435)	0	(141,435)	A-9 (W)
6	CIAC	(230,420)	0	(230,420)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	102,040	0	102,040	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(1,634)	0	(1,634)	Vol. II
13	Deferred Taxes	242	0	242	C-7 (W)
14	Working Capital Allowance	9,465	0	9,465	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	25,150	0	25,150	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	**F. CIAC:**			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	**SUBTOTAL**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water Plant in Service Year-End Balances
1	**05/30/85 Balance Per Docket No. 820080-WS, Order No. 16126 Dated 05/19/86**	226,188
2	Utility Adjustment to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	226,188
8		
9		
10	1986 Additions	2,542
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	2,542
14	**12/31/86 Balance**	228,730
15		
16		
17	1987 Additions	1,265
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	1,265
21	**12/31/87 Balance**	229,995
22		
23		
24	1988 Additions	618
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	618
28	**12/31/88 Balance**	230,613
29		
30		
31	1989 Additions	254
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	254
35	**12/31/89 Balance**	230,867
36		
37		
38	1990 Additions	7
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	7
42	**12/31/90 Balance**	230,874

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		230,874
2			
3			
4	1991 Additions		1,620
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		1,620
8	**12/31/91 Balance**		232,494
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		232,494
16			
17			
18	1993 Additions		557
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	25,484
21	1993 Net Additions		26,042
22	**12/31/93 Balance**		258,536
23			
24			
25	1994 Additions		18,786
26	1994 Retirements		974
27	1994 Adjustments		0
28	1994 Net Additions		17,812
29	**12/31/94 Balance**		276,347
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(263)
32	1995 Additions		8,791
33	1995 Retirements		362
34	1995 Adjustments		0
35	1995 Net Additions		8,429
36	**12/31/95 Balance**		284,513
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(2,457)
39	1996 Additions		7,177
40	1996 Retirements		26
41	1996 Adjustments		0
42	1996 Net Additions		7,150
43	**12/31/96 Balance**		289,206

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions 12/31/95 - 12/31/96 Gross	(4) Retirements	(5) Net	(6) 1996 PLANT IN SERVICE Balance Per Books 12/31/96	(7) Utility Adjustments	(8) Adjusted Balance 12/31/96	(9) 1996 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	557	0	0	0	557	0	557	557	0	557
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	5,900	0	0	0	5,900	0	5,900	5,900	0	5,900
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	65,000	0	0	0	65,000	0	65,000	65,000	0	65,000
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	3,292	0	0	0	3,292	0	3,292	3,292	0	3,292
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	1,467	0	0	0	1,467	0	1,467	1,467	0	1,467
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1,044	0	1,044	1,044	0	1,044	522	0	522
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	148,079	0	0	0	148,079	0	148,079	148,079	0	148,079
27	333.4 Services	9,501	975	0	975	10,476	0	10,476	9,989	0	9,989
28	334.4 Meters & Meter Installation	13,183	1,829	0	1,829	15,012	0	15,012	14,098	0	14,098
29	335.4 Hydrants	373	0	0	0	373	0	373	373	0	373
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	623	0	0	0	623	0	623	623	0	623
33	304.5 Structures & Improvements	6,331	54	(28)	26	6,357	0	6,357	6,349	0	6,349
34	340.5 Office Furniture & Equipment	3,923	0	0	0	3,923	0	3,923	3,923	0	3,923
35	340.51 Computer Equipment	9,244	1,983	0	1,983	11,227	0	11,227	10,444	0	10,444
36	341.5 Transportation Equipment	5,864	266	0	266	6,130	0	6,130	6,025	0	6,025
37	342.5 Stores Equipment	57	0	0	0	57	0	57	57	0	57
38	343.5 Tools, Shop & Garage Equipment	2,138	80	0	80	2,219	0	2,219	2,187	0	2,187
39	344.5 Laboratory Equipment	1,945	63	0	63	2,008	0	2,008	1,983	0	1,983
40	345.5 Power Operated Equipment	1,970	883	0	883	2,853	0	2,853	2,505	0	2,505
41	346.5 Communication Equipment	1,136	0	0	0	1,136	0	1,136	1,136	0	1,136
42	347.5 Miscellaneous Equipment	511	0	0	0	511	0	511	511	0	511
43	348.5 Other Tangible Plant	962	0	0	0	962	0	962	962	0	962
44	**INTANGIBLE PLANT**	557	0	0	0	557	0	557	557	0	557
45	**SUPPLY & PUMPING**	74,192	0	0	0	74,192	0	74,192	74,192	0	74,192
46	**WATER TREATMENT PLANT**	1,467	1,044	0	1,044	2,511	0	2,511	1,989	0	1,989
47	**TRANSMISSION & DISTRIBUTION**	171,137	2,804	0	2,804	173,940	0	173,940	172,539	0	172,539
48	**GENERAL PLANT**	34,704	3,329	(28)	3,301	38,005	0	38,005	36,704	0	36,704
49	**TOTAL PLANT IN SERVICE**	282,056	7,177	(28)	7,150	289,206	0	289,206	285,981	0	285,981
50	***LAND & LAND RIGHTS***	6,523	0	0	0	6,523	0	6,523	6,523	0	6,523
51	**TOTAL PIS LESS LAND**	275,534	7,177	(28)	7,150	282,683	0	282,683	279,458	0	279,458

6/2/95 3:29 PM A05W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	557	557	557	557	557	557	557	557	557	557	557	557	557	0	557
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	5,900	0	5,900
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	0	65,000
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	3,292	0	3,292
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	1,467	1,467	1,467	1,467	1,467	1,467	1,467	1,467	1,467	1,467	1,467	1,467	1,467	0	1,467
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	87	174	261	348	435	522	609	696	783	870	957	1,044	1,044	522
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	148,079	148,079	148,079	148,079	148,079	148,079	148,079	148,079	148,079	148,079	148,079	148,079	148,079	0	148,079
27	333.4 Services	9,501	9,583	9,664	9,745	9,826	9,908	9,989	10,070	10,151	10,233	10,314	10,395	10,476	975	9,989
28	334.4 Meters & Meter Installation	13,163	13,306	13,468	13,640	13,793	13,945	14,098	14,250	14,402	14,555	14,707	14,860	15,012	1,829	14,098
29	335.4 Hydrants	373	373	373	373	373	373	373	373	373	373	373	373	373	0	373
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	623	623	623	623	623	623	623	623	623	623	623	623	623	0	623
33	304.5 Structures & Improvements	6,331	6,352	6,354	6,358	6,359	6,360	6,336	6,339	6,339	6,344	6,348	6,353	6,357	26	6,349
34	340.5 Office Furniture & Equipment	3,923	3,923	3,923	3,923	3,923	3,923	3,923	3,923	3,923	3,923	3,923	3,923	3,923	0	3,923
35	340.51 Computer Equipment	9,244	10,030	10,091	10,253	10,285	10,318	10,510	10,543	10,575	10,737	10,894	11,064	11,227	1,983	10,444
36	341.5 Transportation Equipment	5,864	5,970	5,978	6,000	6,004	6,008	6,034	6,038	6,043	6,065	6,086	6,109	6,130	266	6,025
37	342.5 Stores Equipment	57	57	57	57	57	57	57	57	57	57	57	57	57	0	57
38	343.5 Tools, Shop & Garage Equipment	2,136	2,170	2,173	2,179	2,180	2,182	2,190	2,191	2,192	2,199	2,205	2,212	2,219	80	2,187
39	344.5 Laboratory Equipment	1,945	1,970	1,972	1,977	1,978	1,979	1,985	1,986	1,987	1,992	1,997	2,003	2,008	63	1,983
40	345.5 Power Operated Equipment	1,970	2,320	2,347	2,420	2,434	2,448	2,534	2,549	2,563	2,635	2,705	2,781	2,853	883	2,505
41	346.5 Communication Equipment	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	1,136	0	1,136
42	347.5 Miscellaneous Equipment	511	511	511	511	511	511	511	511	511	511	511	511	511	0	511
43	348.5 Other Tangible Plant	962	962	962	962	962	962	962	962	962	962	962	962	962	0	962
44	**INTANGIBLE PLANT**	557	557	557	557	557	557	557	557	557	557	557	557	557	0	557
45	**SUPPLY & PUMPING**	74,192	74,192	74,192	74,192	74,192	74,192	74,192	74,192	74,192	74,192	74,192	74,192	74,192	0	74,192
46	**WATER TREATMENT PLANT**	1,467	1,554	1,641	1,728	1,815	1,902	1,989	2,076	2,163	2,250	2,337	2,424	2,511	1,044	1,989
47	**TRANSMISSION & DISTRIBUTION**	171,137	171,370	171,604	171,838	172,071	172,305	172,539	172,772	173,006	173,240	173,473	173,707	173,940	2,804	172,539
48	**GENERAL PLANT**	34,704	36,024	36,126	36,399	36,453	36,507	36,803	36,857	36,911	37,183	37,447	37,733	38,005	3,301	36,704
49	**TOTAL PLANT IN SERVICE**	282,056	283,696	284,120	284,713	285,088	285,463	286,079	286,454	286,829	287,422	288,006	288,613	289,206	7,150	285,981
50	**LAND & LAND RIGHTS**	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	6,523	0	6,523
51	**TOTAL PIS LESS LAND**	275,534	277,175	277,598	278,191	278,566	278,940	279,557	279,932	280,307	280,900	281,483	282,090	282,683	7,150	279,458

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	87	87	87	87	87	87	87	87	87	87	87	87	1,044	522
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	81	81	81	81	81	81	81	81	81	81	81	81	975	487
28	334.4 Meters & Meter Installation	152	152	152	152	152	152	152	152	152	152	152	152	1,629	914
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	21	2	4	1	1	(23)	1	1	4	4	5	4	26	17
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	787	61	162	32	32	193	32	32	162	157	171	162	1,983	1,200
36	341.5 Transportation Equipment	106	8	22	4	4	26	4	4	22	21	23	22	266	161
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	32	2	7	1	1	8	1	1	7	6	7	7	80	49
39	344.5 Laboratory Equipment	25	2	5	1	1	6	1	1	5	5	5	5	63	38
40	345.5 Power Operated Equipment	350	27	72	14	14	86	14	14	72	70	76	72	883	535
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	87	87	87	87	87	87	87	87	87	87	87	87	1,044	522
47	**TRANSMISSION & DISTRIBUTION**	234	234	234	234	234	234	234	234	234	234	234	234	2,804	1,401
48	**GENERAL PLANT**	1,321	102	272	54	54	295	54	54	272	263	286	272	3,301	2,000
49	**TOTAL NET ADDITIONS**	1,641	423	593	375	375	616	375	375	593	584	607	593	7,150	3,923
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,641	423	593	375	375	616	375	375	593	584	607	593	7,150	3,923

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	87	87	87	87	87	87	87	87	87	87	87	87	1,044	522
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	81	81	81	81	81	81	81	81	81	81	81	81	975	487
28	334.4 Meters & Meter Installation	152	152	152	152	152	152	152	152	152	152	152	152	1,829	914
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	21	2	4	1	1	5	1	1	4	4	5	4	54	32
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	787	61	162	32	32	193	32	32	162	157	171	162	1,983	1,200
36	341.5 Transportation Equipment	106	8	22	4	4	26	4	4	22	21	23	22	266	161
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	32	2	7	1	1	8	1	1	7	6	7	7	80	49
39	344.5 Laboratory Equipment	25	2	5	1	1	6	1	1	5	5	5	5	63	38
40	345.5 Power Operated Equipment	350	27	72	14	14	86	14	14	72	70	76	72	883	535
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	87	87	87	87	87	87	87	87	87	87	87	87	1,044	522
47	**TRANSMISSION & DISTRIBUTION**	234	234	234	234	234	234	234	234	234	234	234	234	2,804	1,401
48	**GENERAL PLANT**	1,321	102	272	54	54	323	54	54	272	263	286	272	3,329	2,015
49	**TOTAL GROSS ADDITIONS**	1,641	423	593	375	375	644	375	375	593	584	607	593	7,177	3,938
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,641	423	593	375	375	644	375	375	593	584	607	593	7,177	3,938

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	28	0	0	0	0	0	0	28	15
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	28	0	0	0	0	0	0	28	15
49	**TOTAL RETIREMENTS**	0	0	0	0	0	28	0	0	0	0	0	0	28	15
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	28	0	0	0	0	0	0	28	15

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of last year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	557	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	5,900	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	65,000	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	3,292	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	1,467	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	522	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	0	0.00%	0
26	331.4 Transmission & Distribution	148,079	11.22%	16,619
27	333.4 Services	9,989	0.00%	0
28	334.4 Meters & Meter Installation	14,098	0.00%	0
29	335.4 Hydrants	373	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	623	0.00%	0
33	304.5 Structures & Improvements	6,349	0.00%	0
34	340.5 Office Furniture & Equipment	3,923	0.00%	0
35	340.51 Computer Equipment	10,444	0.00%	0
36	341.5 Transportation Equipment	6,025	0.00%	0
37	342.5 Stores Equipment	57	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,187	0.00%	0
39	344.5 Laboratory Equipment	1,983	0.00%	0
40	345.5 Power Operated Equipment	2,505	0.00%	0
41	346.5 Communication Equipment	1,136	0.00%	0
42	347.5 Miscellaneous Equipment	511	0.00%	0
43	348.5 Other Tangible Plant	862	0.00%	0
44	**INTANGIBLE PLANT**	557	0.00%	0
45	**SUPPLY & PUMPING**	74,192	0.00%	0
46	**WATER TREATMENT PLANT**	1,989	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	172,539	9.63%	16,619
48	**GENERAL PLANT**	36,704	0.00%	0
49	**TOTAL PLANT IN SERVICE**	285,981	5.81%	16,619
50	**LAND & LAND RIGHTS**	6,523	0.00%	0
51	**TOTAL PIS LESS LAND**	279,458	5.95%	16,619

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	16,619	0	16,619	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(8,269)	0	(8,269)	A-9 (W)
4	CIAC	(16,634)	0	(16,634)	A-12 (W)
5	Accumulated Amort. of CIAC	7,372	0	7,372	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	(912)	0	(912)	

6/2/95 4:12 PM A07W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	**05/30/85 Balance Per Docket No. 820060-WS, Order No. 16126 Dated 05/19/86**	49,526
2	Utility Adjustment to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	49,526
8		
9		
10	1986 Additions	10,176
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	10,176
14	**12/31/86 Balance**	59,702
15		
16		
17	1987 Additions	6,496
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	6,496
21	**12/31/87 Balance**	66,198
22		
23		
24	1988 Additions	6,534
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	6,534
28	**12/31/88 Balance**	72,732
29		
30		
31	1989 Additions	6,557
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	6,557
35	**12/31/89 Balance**	79,289
36		
37		
38	1990 Additions	6,565
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	6,565
42	**12/31/90 Balance**	85,854

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		85,854
2			
3			
4	1991 Additions		6,586
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		6,586
8	**12/31/91 Balance**		92,440
9			
10			
11	1992 Additions		6,607
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		6,607
15	**12/31/92 Balance**		99,047
16			
17			
18	1993 Additions		6,614
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	12,107
21	1993 Net Additions		18,721
22	**12/31/93 Balance**		117,768
23			
24			
25	1994 Additions		9,846
26	1994 Retirements		974
27	1994 Adjustments		0
28	1994 Net Additions		8,872
29	**12/31/94 Balance**		126,641
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(117)
32	1995 Additions		10,777
33	1995 Retirements		362
34	1995 Adjustments		0
35	1995 Net Additions		10,415
36	**12/31/95 Balance**		136,939
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(703)
39	1996 Additions		10,430
40	1996 Retirements		28
41	1996 Adjustments		0
42	1996 Net Additions		10,402
43	**12/31/96 Balance**		146,638

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	35	14	49	0	49	42	0	42
3	302.1 Franchises	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	36,143	1,859	38,002	0	38,002	37,072	0	37,072
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14	*311.2 Pumping Equipment*	247	165	412	0	412	329	0	329
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	99	67	166	0	166	132	0	132
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	21	21	0	21	10	0	10
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	71,957	3,450	75,407	0	75,407	73,682	0	73,682
27	333.4 Services	3,518	250	3,768	0	3,768	3,643	0	3,643
28	334.4 Meters & Meter Installation	7,635	705	8,340	0	8,340	7,987	0	7,987
29	*335.4 Hydrants*	71	8	79	0	79	75	0	75
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,431	131	1,562	0	1,562	1,496	0	1,496
34	340.5 Office Furniture & Equipment	1,808	262	2,070	0	2,070	1,939	0	1,939
35	340.51 Computer Equipment	4,245	1,741	5,986	0	5,986	5,116	0	5,116
36	341.5 Transportation Equipment	4,332	1,004	5,336	0	5,336	4,833	0	4,833
37	342.5 Stores Equipment	19	3	22	0	22	21	0	21
38	343.5 Tools, Shop & Garage Equipment	1,106	137	1,243	0	1,243	1,175	0	1,175
39	344.5 Laboratory Equipment	288	132	420	0	420	354	0	354
40	345.5 Power Operated Equipment	2,010	209	2,219	0	2,219	2,115	0	2,115
41	346.5 Communication Equipment	531	114	645	0	645	588	0	588
42	347.5 Miscellaneous Equipment	128	34	162	0	162	145	0	145
43	348.5 Other Tangible Plant	632	96	728	0	728	680	0	680
44	**INTANGIBLE PLANT**	35	14	49	0	49	42	0	42
45	**SUPPLY & PUMPING**	36,390	2,024	38,414	0	38,414	37,402	0	37,402
46	**WATER TREATMENT PLANT**	99	88	187	0	187	143	0	143
47	**TRANSMISSION & DISTRIBUTION**	83,181	4,413	87,594	0	87,594	85,387	0	85,387
48	**GENERAL PLANT**	16,531	3,863	20,394	0	20,394	18,462	0	18,462
49	**TOTAL ACCUMULATED DEPRECIATION**	136,236	10,402	146,638	0	146,638	141,435	0	141,435

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	35	36	37	38	39	40	43	44	45	46	47	48	49	14	42
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	36,143	36,298	36,453	36,608	36,763	36,918	37,072	37,227	37,382	37,537	37,692	37,847	38,002	1,859	37,072
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	247	261	275	289	303	317	326	342	356	370	384	398	412	165	329
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	99	105	111	117	123	129	130	136	142	148	154	160	166	67	132
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	2	4	6	8	10	9	11	13	15	17	19	21	21	10
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	71,957	72,245	72,533	72,821	73,109	73,397	73,679	73,967	74,255	74,543	74,831	75,119	75,407	3,450	73,682
27	333.4 Services	3,518	3,539	3,560	3,581	3,602	3,623	3,642	3,663	3,684	3,705	3,726	3,747	3,768	250	3,643
28	334.4 Meters & Meter Installation	7,635	7,694	7,753	7,812	7,871	7,930	7,986	8,045	8,104	8,163	8,222	8,281	8,340	705	7,987
29	335.4 Hydrants	71	72	73	74	75	76	73	74	75	76	77	78	79	8	75
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,431	1,444	1,457	1,470	1,483	1,496	1,484	1,497	1,510	1,523	1,536	1,549	1,562	131	1,496
34	340.5 Office Furniture & Equipment	1,808	1,830	1,852	1,874	1,896	1,918	1,938	1,960	1,982	2,004	2,026	2,048	2,070	262	1,939
35	340.51 Computer Equipment	4,245	4,390	4,535	4,680	4,825	4,970	5,116	5,261	5,406	5,551	5,696	5,841	5,986	1,741	5,116
36	341.5 Transportation Equipment	4,332	4,416	4,500	4,584	4,668	4,752	4,832	4,916	5,000	5,084	5,168	5,252	5,336	1,004	4,833
37	342.5 Stores Equipment	19	19	19	19	19	19	22	22	22	22	22	22	22	3	21
38	343.5 Tools, Shop & Garage Equipment	1,106	1,117	1,128	1,139	1,150	1,161	1,177	1,188	1,199	1,210	1,221	1,232	1,243	137	1,175
39	344.5 Laboratory Equipment	288	299	310	321	332	343	354	365	376	387	398	409	420	132	354
40	345.5 Power Operated Equipment	2,010	2,027	2,044	2,061	2,078	2,095	2,117	2,134	2,151	2,168	2,185	2,202	2,219	209	2,115
41	346.5 Communication Equipment	531	541	551	561	571	581	585	595	605	615	625	635	645	114	588
42	347.5 Miscellaneous Equipment	128	131	134	137	140	143	144	147	150	153	156	159	162	34	145
43	348.5 Other Tangible Plant	632	640	648	656	664	672	680	688	696	704	712	720	728	96	680
44	**INTANGIBLE PLANT**	35	36	37	38	39	40	43	44	45	46	47	48	49	14	42
45	**SUPPLY & PUMPING**	36,390	36,559	36,728	36,897	37,066	37,235	37,400	37,569	37,738	37,907	38,076	38,245	38,414	2,024	37,402
46	**WATER TREATMENT PLANT**	99	107	115	123	131	139	139	147	155	163	171	179	187	88	143
47	**TRANSMISSION & DISTRIBUTION**	83,181	83,550	83,919	84,288	84,657	85,026	85,380	85,749	86,118	86,487	86,856	87,225	87,594	4,413	85,387
48	**GENERAL PLANT**	16,531	16,655	17,179	17,503	17,827	18,151	18,450	18,774	19,098	19,422	19,746	20,070	20,394	3,863	18,462
49	**TOTAL WATER ACCUM. DEPR.**	136,236	137,107	137,978	138,849	139,720	140,591	141,412	142,283	143,154	144,025	144,896	145,767	146,638	10,402	141,435

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	1	1	1	1	1	3	1	1	1	1	1	1	14	7
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	155	155	155	155	155	154	155	155	155	155	155	155	1,859	929
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	14	14	14	14	14	11	14	14	14	14	14	14	165	82
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	6	6	6	6	6	1	6	6	6	6	6	6	67	33
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	(1)	2	2	2	2	2	2	21	10
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	288	288	288	288	288	282	288	288	288	288	288	288	3,450	1,725
27	333.4 Services	21	21	21	21	21	19	21	21	21	21	21	21	250	125
28	334.4 Meters & Meter Installation	59	59	59	59	59	56	59	59	59	59	59	59	705	352
29	335.4 Hydrants	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	13	13	13	13	13	(12)	13	13	13	13	13	13	131	65
34	340.5 Office Furniture & Equipment	22	22	22	22	22	20	22	22	22	22	22	22	262	131
35	340.51 Computer Equipment	145	145	145	145	145	148	145	145	145	145	145	145	1,741	871
36	341.5 Transportation Equipment	84	84	84	84	84	80	84	84	84	84	84	84	1,004	502
37	342.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
38	343.5 Tools, Shop & Garage Equipment	11	11	11	11	11	16	11	11	11	11	11	11	137	69
39	344.5 Laboratory Equipment	11	11	11	11	11	11	11	11	11	11	11	11	132	66
40	345.5 Power Operated Equipment	17	17	17	17	17	22	17	17	17	17	17	17	209	105
41	346.5 Communication Equipment	10	10	10	10	10	4	10	10	10	10	10	10	114	57
42	347.5 Miscellaneous Equipment	3	3	3	3	3	1	3	3	3	3	3	3	34	17
43	348.5 Other Tangible Plant	8	8	8	8	8	8	8	8	8	8	8	8	96	48
44	**INTANGIBLE PLANT**	1	1	1	1	1	3	1	1	1	1	1	1	14	7
45	**SUPPLY & PUMPING**	169	169	169	169	169	165	169	169	169	169	169	169	2,024	1,011
46	**WATER TREATMENT PLANT**	8	8	8	8	8	0	8	8	8	8	8	8	88	43
47	**TRANSMISSION & DISTRIBUTION**	369	369	369	369	369	354	369	369	369	369	369	369	4,413	2,206
48	**GENERAL PLANT**	324	324	324	324	324	299	324	324	324	324	324	324	3,863	1,933
49	**TOTAL NET ADDITIONS**	871	871	871	871	871	821	871	871	871	871	871	871	10,402	5,200

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	1	1	1	1	1	3	1	1	1	1	1	1	14	7
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	155	155	155	155	155	154	155	155	155	155	155	155	1,858	929
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	14	14	14	14	14	11	14	14	14	14	14	14	165	82
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	6	6	6	6	6	1	6	6	6	6	6	6	67	33
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	(1)	2	2	2	2	2	2	21	10
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	288	288	288	288	288	282	288	288	288	288	288	288	3,450	1,725
27	333.4 Services	21	21	21	21	21	19	21	21	21	21	21	21	250	125
28	334.4 Meters & Meter Installation	59	59	59	59	59	56	59	59	59	59	59	59	705	352
29	335.4 Hydrants	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	13	13	13	13	13	16	13	13	13	13	13	13	159	80
34	340.5 Office Furniture & Equipment	22	22	22	22	22	20	22	22	22	22	22	22	262	131
35	340.51 Computer Equipment	145	145	145	145	145	146	145	145	145	145	145	145	1,741	871
36	341.5 Transportation Equipment	84	84	84	84	84	80	84	84	84	84	84	84	1,004	502
37	342.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
38	343.5 Tools, Shop & Garage Equipment	11	11	11	11	11	16	11	11	11	11	11	11	137	69
39	344.5 Laboratory Equipment	11	11	11	11	11	11	11	11	11	11	11	11	132	66
40	345.5 Power Operated Equipment	17	17	17	17	17	22	17	17	17	17	17	17	209	105
41	346.5 Communication Equipment	10	10	10	10	10	4	10	10	10	10	10	10	114	57
42	347.5 Miscellaneous Equipment	3	3	3	3	3	1	3	3	3	3	3	3	34	17
43	348.5 Other Tangible Plant	8	8	8	8	8	8	8	8	8	8	8	8	96	48
44	**INTANGIBLE PLANT**	1	1	1	1	1	3	1	1	1	1	1	1	14	7
45	**SUPPLY & PUMPING**	169	169	169	169	169	165	169	169	169	169	169	169	2,024	1,011
46	**WATER TREATMENT PLANT**	8	8	8	8	8	0	8	8	8	8	8	8	86	43
47	**TRANSMISSION & DISTRIBUTION**	369	369	369	369	369	354	369	369	369	369	369	369	4,413	2,206
48	**GENERAL PLANT**	324	324	324	324	324	327	324	324	324	324	324	324	3,891	1,946
49	**TOTAL GROSS ADDITIONS**	871	871	871	871	871	849	871	871	871	871	871	871	10,430	5,215

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	28	0	0	0	0	0	0	28	15
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	***TRANSMISSION & DISTRIBUTION***	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	28	0	0	0	0	0	0	28	15
49	**TOTAL RETIREMENTS**	0	0	0	0	0	28	0	0	0	0	0	0	28	15

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	42	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	37,072	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	329	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	132	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	10	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	0	0.00%	0
26	331.4 Transmission & Distribution	73,682	11.22%	8,269
27	333.4 Services	3,643	0.00%	0
28	334.4 Meters & Meter Installation	7,987	0.00%	0
29	335.4 Hydrants	75	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	1,496	0.00%	0
34	340.5 Office Furniture & Equipment	1,939	0.00%	0
35	340.51 Computer Equipment	5,116	0.00%	0
36	341.5 Transportation Equipment	4,833	0.00%	0
37	342.5 Stores Equipment	21	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,175	0.00%	0
39	344.5 Laboratory Equipment	354	0.00%	0
40	345.5 Power Operated Equipment	2,115	0.00%	0
41	346.5 Communication Equipment	588	0.00%	0
42	347.5 Miscellaneous Equipment	145	0.00%	0
43	348.5 Other Tangible Plant	680	0.00%	0
44	**INTANGIBLE PLANT**	42	0.00%	0
45	**SUPPLY & PUMPING**	37,402	0.00%	0
46	**WATER TREATMENT PLANT**	143	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	85,387	9.68%	8,269
48	**GENERAL PLANT**	18,462	0.00%	0
49	**TOTAL**	141,435	5.85%	8,269

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**05/30/85 Balance Per Docket No. 820060-WS, Order No. 16126 Dated 05/19/86**	181,361
2	Utility Adjustment to ordered balance (1)	0
3	1985 Additions	2,100
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	2,100
7	**12/31/85 Balance**	183,461
8		
9		
10	1986 Additions	4,301
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	4,301
14	**12/31/86 Balance**	187,762
15		
16		
17	1987 Additions	4,300
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	4,300
21	**12/31/87 Balance**	192,062
22		
23		
24	1988 Additions	8,250
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	8,250
28	**12/31/88 Balance**	200,312
29		
30		
31	1989 Additions	6,621
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	6,621
35	**12/31/89 Balance**	206,933
36		
37		
38	1990 Additions	6,700
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	6,700
42	**12/31/90 Balance**	213,633

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	213,633
2		
3		
4	1991 Additions	5,938
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	5,938
8	**12/31/91 Balance**	219,571
9		
10		
11	1992 Additions	5,700
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	5,700
15	**12/31/92 Balance**	225,271
16		
17		
18	1993 Additions	1,700
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,700
22	**12/31/93 Balance**	226,971
23		
24		
25	1994 Additions	1,650
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,650
29	**12/31/94 Balance**	228,621
30		
31		
32	1995 Additions	1,100
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,100
36	**12/31/95 Balance**	229,721
37		
38		
39	1996 Additions	1,400
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	1,400
43	**12/31/96 Balance**	231,121

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	7,023	0	7,023	0	7,023	7,023	0	7,023	0.00%	0
2	Line/Main Extensions	16,025	0	16,025	0	16,025	16,025	0	16,025	0.00%	0
3	Meter Installation Fees	13,666	1,400	15,066	0	15,066	14,366	0	14,366	0.00%	0
4	Contributed Lines	172,732	0	172,732	0	172,732	172,732	0	172,732	9.63%	16,634
5	Cont. Prpty Other than Lines	199	0	199	0	199	199	0	199	0.00%	0
6	Service Installation Fees	20,075	0	20,075	0	20,075	20,075	0	20,075	0.00%	0
7	**TOTAL WATER CIAC**	229,720	1,400	231,120	0	231,120	230,420	0	230,420	7.22%	16,634
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	7,023	7,023	7,023	7,023	7,023	7,023	7,023	7,023	7,023	7,023	7,023	7,023	7,023	0	7,023
2	Line/Main Extensions	16,025	16,025	16,025	16,025	16,025	16,025	16,025	16,025	16,025	16,025	16,025	16,025	16,025	0	16,025
3	Meter Installation Fees	13,666	13,783	13,899	14,016	14,133	14,249	14,366	14,483	14,599	14,716	14,833	14,949	15,066	1,400	14,366
4	Contributed Lines	172,732	172,732	172,732	172,732	172,732	172,732	172,732	172,732	172,732	172,732	172,732	172,732	172,732	0	172,732
5	Cont. Prpty Other than Lines	199	199	199	199	199	199	199	199	199	199	199	199	199	0	199
6	Service Installation Fees	20,075	20,075	20,075	20,075	20,075	20,075	20,075	20,075	20,075	20,075	20,075	20,075	20,075	0	20,075
7	**TOTAL WATER CIAC**	229,720	229,837	229,953	230,070	230,187	230,303	230,420	230,537	230,653	230,770	230,887	231,003	231,120	1,400	230,420

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	117	117	117	117	117	117	117	117	117	117	117	117	1,400	700
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	117	117	117	117	117	117	117	117	117	117	117	117	1,400	700

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	117	117	117	117	117	117	117	117	117	117	117	117	1,400	700
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	117	117	117	117	117	117	117	117	117	117	117	117	1,400	700

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 8
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	*Cont. Prpty Other than Lines*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**05/30/85 Balance Per Docket No. 820060-WS, Order No. 16126 Dated 05/19/86**	37,897
2	Utility Adjustment to ordered balance (1)	0
3	1985 Additions	1,741
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	1,741
7	**12/31/85 Balance**	39,638
8		
9		
10	1986 Additions	5,215
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	5,215
14	**12/31/86 Balance**	44,853
15		
16		
17	1987 Additions	5,336
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	5,336
21	**12/31/87 Balance**	50,188
22		
23		
24	1988 Additions	5,512
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	5,512
28	**12/31/88 Balance**	55,700
29		
30		
31	1989 Additions	5,721
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	5,721
35	**12/31/89 Balance**	61,421
36		
37		
38	1990 Additions	5,908
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	5,908
42	**12/31/90 Balance**	67,329

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	67,329
2		
3		
4	1991 Additions	6,085
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	6,085
8	**12/31/91 Balance**	73,414
9		
10		
11	1992 Additions	6,274
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	6,274
15	**12/31/92 Balance**	79,688
16		
17		
18	1993 Additions	6,412
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	6,412
22	**12/31/93 Balance**	86,100
23		
24		
25	1994 Additions	6,478
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	6,478
29	**12/31/94 Balance**	92,578
30		
31		
32	1995 Additions	6,543
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	6,543
36	**12/31/95 Balance**	99,121
37		
38		
39	1996 Additions	5,834
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	5,834
43	**12/31/96 Balance**	104,955

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	2,161	211	2,372	0	2,372	2,266	0	2,266	0.00%	0
2	Line/Main Extensions	6,502	373	6,875	0	6,875	6,689	0	6,689	0.00%	0
3	Meter Installation Fees	8,091	718	8,809	0	8,809	8,450	0	8,450	0.00%	0
4	Contributed Lines	74,140	4,025	78,165	0	78,165	76,153	0	76,153	9.68%	7,372
5	Cont. Prpty Other than Lines	375	5	380	0	380	378	0	378	0.00%	0
6	Service Installation Fees	7,853	502	8,355	0	8,355	8,104	0	8,104	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	99,122	5,834	104,956	0	104,956	102,040	0	102,040	7.22%	7,372

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	2,161	2,179	2,197	2,215	2,233	2,251	2,264	2,282	2,300	2,318	2,336	2,354	2,372	211	2,266
2	Line/Main Extensions	6,502	6,533	6,564	6,595	6,626	6,657	6,689	6,720	6,751	6,782	6,813	6,844	6,875	373	6,689
3	Meter Installation Fees	8,091	8,151	8,211	8,271	8,331	8,391	8,449	8,509	8,569	8,629	8,689	8,749	8,809	718	8,450
4	Contributed Lines	74,140	74,475	74,810	75,145	75,480	75,815	76,155	76,490	76,825	77,160	77,495	77,830	78,165	4,025	76,153
5	Cont. Prpty Other than Lines	375	375	375	375	375	375	380	380	380	380	380	380	380	5	378
6	Service Installation Fees	7,853	7,895	7,937	7,979	8,021	8,063	8,103	8,145	8,187	8,229	8,271	8,313	8,355	502	8,104
7	TOTAL ACC. AMORT. CIAC	99,122	99,608	100,094	100,580	101,066	101,552	102,040	102,526	103,012	103,498	103,984	104,470	104,956	5,834	102,040

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	18	18	18	18	18	13	18	18	18	18	18	18	211	105
2	Line/Main Extensions	31	31	31	31	31	32	31	31	31	31	31	31	373	187
3	Meter Installation Fees	60	60	60	60	60	58	60	60	60	60	60	60	718	359
4	Contributed Lines	335	335	335	335	335	340	335	335	335	335	335	335	4,025	2,013
5	Cont. Prpty Other than Lines	0	0	0	0	0	5	0	0	0	0	0	0	5	3
6	Service Installation Fees	42	42	42	42	42	40	42	42	42	42	42	42	502	251
7	**TOTAL NET ADDITIONS**	486	486	486	486	486	488	486	486	486	486	486	486	5,834	2,918

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	18	18	18	18	18	13	18	18	18	18	18	18	211	105
2	Line/Main Extensions	31	31	31	31	31	32	31	31	31	31	31	31	373	187
3	Meter Installation Fees	60	60	60	60	60	58	60	60	60	60	60	60	718	359
4	Contributed Lines	335	335	335	335	335	340	335	335	335	335	335	335	4,025	2,013
5	Cont. Prpty Other than Lines	0	0	0	0	0	5	0	0	0	0	0	0	5	3
6	Service Installation Fees	42	42	42	42	42	40	42	42	42	42	42	42	502	251
7	**TOTAL GROSS ADDITIONS**	486	486	486	486	486	488	486	486	486	486	486	486	5,834	2,918

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross[illegible]e to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12			**PRESENT ANNUAL AFUDC RATE =**		see below	(b)
13						
14			**PROPOSED ANNUAL AFUDC RATE =**		9.85%	(c)
15						
16			**PROPOSED MONTHLY AFUDC RATE =**		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32						Capital Structure
33	Class of Capital	Per Book Balance	Non-Utility Adjustments	Non-Juris. Adjustments	Other Adjustments	Used for AFUDC Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	**TOTAL**	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595% (d)				
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/2/95 6:09 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	PROPOSED ANNUAL	PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Deetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	PROPOSED ANNUAL	PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skyforest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	PROPOSED ANNUAL	PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	5.81%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,888	4,516,263	4,551,888	4,561,516	4,485,728	4,396,965	4,548,529	4,456,554	4,636,059	4,618,754	4,463,366
7	Other Accounts Receivable	381,585	381,645	343,901	352,884	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,674)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,820	5,095	22,570	85,810
11	Accrued Interest Receivable	187,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	187,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	158,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Deferred Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,260	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,874	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	8,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,468,648	11,323,878	8,293,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,369	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,996
6															
7	**GROSS UTILITY PLANT**	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,380,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	**INVESTMENT IN UTILITY PLANT**	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,906	8,617,512	7,341,633	4,330,468	8,096,028	7,656,940	6,114,057	4,507,685	3,965,681
30															
31	**TOTAL CASH**	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,829)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	*TOTAL CURRENT ASSETS*	*8,909,593*	*9,364,598*	*9,384,255*	*9,453,254*	*9,652,788*	*9,514,409*	*9,501,733*	*9,448,937*	*9,424,148*	*9,639,224*	*9,307,118*	*9,526,283*	*9,956,518*	*9,467,912*
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,060,256	3,902,942
55															
56	*TOTAL DEFERRED ASSETS*	*32,661,087*	*31,834,061*	*31,676,795*	*31,529,529*	*31,382,263*	*31,187,226*	*30,992,393*	*30,987,979*	*30,784,606*	*30,581,233*	*30,377,860*	*30,174,487*	*33,067,407*	*31,325,917*
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not [illegible] due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,468,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	**TOTAL DEFERRED CREDITS**	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	**TOTAL CAPITAL AND LIABILITIES**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not g due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	05/30/85 Balance Per Docket No. 820060-WS	0		05/30/85 Balance Per Docket No. 820060-WS	0	
2	Order No. 16126 Dated 5/19/86	0		Order No. 16126 Dated 5/19/86 Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	5.95%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	5.85%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

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Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

Line No.	(1) Description	(2) TOTAL DEFERRED DEBITS ADDITIONS	(3) TOTAL DEFERRED DEBITS MONTHLY AMORTIZATION	(4) TOTAL DEFERRED DEBITS UNAMORTIZED BALANCE	(5) Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	72,518	0	72,518	(3,728)	68,790	(5.14%)	B-4(W),B-3(W)
3	Other Revenue	1,115	0	1,115	0	1,115		B-4(W)
4	**TOTAL OPERATING REVENUES**	73,633	0	73,633	(3,728)	69,905		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	53,836	(149)	53,687	0	53,687		B-5(W)
7	Depreciation net of CIAC Amort	4,562	0	4,562	0	4,562		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	4,807	72	4,879	(168) (A)	4,711		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	3,017	30	3,047	(1,373) (B)	1,674		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	66,223	(48)	66,175	(1,541)	64,634		
12	**NET OPERATING INCOME**	7,410	48	7,458	(2,187)	5,271		
13	**RATE BASE**	25,150	0	25,150		25,150		A-1(W)
14	**RATE OF RETURN**	29.47%		29.65%		20.96%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase	(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	72,518	0	72,518	(8,290)	64,228	(11.43%)	B-4(W),B-3(W)
3	Other Revenue	1,115	0	1,115	0	1,115		B-4(W)
4	**TOTAL OPERATING REVENUES**	73,633	0	73,633	(8,290)	65,343		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	53,836	(149)	53,687	0	53,687		B-5(W)
7	Depreciation net of CIAC Amort	4,562	0	4,562	0	4,562		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	4,807	72	4,879	(373) (A)	4,506		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	3,017	30	3,047	(3,054) (B)	(7)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	66,223	(48)	66,175	(3,427)	62,748		
12	**NET OPERATING INCOME**	7,410	48	7,458	(4,863)	2,595		
13	**RATE BASE**	25,150	0	25,150		25,150		A-1(W)
14	**RATE OF RETURN**	29.47%		29.65%		10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	38.82%	D-1(W)	
3	Rate of Return (%)	10.32%	20.96%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	25,150	25,150	A-1(W)	
6	Required / Requested Income (L3 x L5)	2,595	5,271		
7	Adjusted Income Under Present Rates	7,458	7,458	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(4,863)	(2,187)		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	(7,917)	(3,560)		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(8,290)	(3,728)		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(7,917)	(3,560)		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(3,054)	(1,373)		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(373)	(168)		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(4,863)	(2,187)		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	618	
11			
12	3. Conservation Program Expenses	431	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	13	
15			
16	5. Conservation Elasticity Adjustment	(1,967)	
17			
18	6. Hewitt Study Expenses	756	
19			
20	7.	0	
21			
22		(149)	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	85	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(13)	
43			
44		72	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	30	
47			
48	2.	0	
49			
50		30	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	(48)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	70,670	0	70,670
4	461.2 Metered - Commercial	1,848	0	1,848
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	72,518	0	72,518
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	72,518	0	72,518
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	1,115	0	1,115
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	1,115	0	1,115
26	**TOTAL PRESENT WATER OPERATING REVENUES**	73,633	0	73,633

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	15,862	1,057	16,919	7,723	368	8,091	2,245	232	2,478	5,894	457	6,350
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	3,964	75	4,039	1,930	0	1,930	561	31	592	1,473	44	1,517
4	610 Purchased Water	24,720	(1,967)	22,753	24,720	(1,967)	22,753	0	0	0	0	0	0
5	615 Purchased Power	106	13	120	0	0	0	7	0	7	99	13	113
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620 Materials & Supplies	2,878	70	2,949	2,489	0	2,489	119	12	132	270	58	328
9	631 Contractual Services - Eng.	45	0	45	0	0	0	0	0	0	45	0	45
10	632 Contractual Services - Acct.	240	0	240	0	0	0	0	0	0	240	0	240
11	633 Contractual Services - Legal	145	0	145	0	0	0	0	0	0	145	0	145
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	283	174	457	(90)	0	(90)	0	0	0	373	174	547
14	641 Rental of Real Building/Real Property	215	34	248	0	0	0	0	0	0	215	34	248
15	642 Rental of Equipment	13	6	19	3	0	3	0	0	0	10	6	16
16	650 Transportation Expense	446	16	462	257	0	257	84	11	95	105	5	110
17	656 Insurance - Vehicle	165	0	165	0	0	0	0	0	0	165	0	165
18	657 Insurance - General Liability	338	70	408	0	0	0	0	0	0	338	70	408
19	658 Insurance - Workman's Comp (2)	271	3	275	132	0	132	38	2	41	101	1	102
20	659 Insurance - Other	34	0	34	0	0	0	0	0	0	34	0	34
21	660 Advertising Expense	37	33	70	0	0	0	0	0	0	37	33	70
22	666 Reg. Comm. Exp. - Rate Case Amort.	993	0	993	0	0	0	0	0	0	993	0	993
23	667 Reg. Comm. Exp. - Other	80	0	80	0	0	0	0	0	0	80	0	80
24	670 Bad Debt Expense	294	32	326	0	0	0	294	32	326	0	0	0
25	675 Miscellaneous Expenses	2,707	234	2,941	305	0	305	737	43	780	1,665	192	1,857
26	**TOTAL WATER O & M EXPENSES**	53,836	(149)	53,687	37,469	(1,599)	35,870	4,087	363	4,450	12,280	1,087	13,367

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	1,315	1,210	1,393	1,339	1,356	1,333	1,332	1,331	1,299	1,339	1,293	1,323	15,862	1,057	16,919
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	329	302	348	335	339	333	333	333	325	335	323	331	3,964	75	4,039
4	610.1-.8 Purchased Water	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	24,720	(1,967)	22,753
5	615.1-.8 Purchased Power	9	8	9	9	9	9	9	9	9	9	9	9	106	13	119
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.8 Materials & Supplies	241	238	243	241	241	241	239	239	238	240	238	239	2,878	70	2,948
9	631.1-.8 Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	45	0	45
10	632.1-.8 Contractual Services - Acct.	20	19	21	21	20	20	20	20	20	20	20	20	240	0	240
11	633.1-.8 Contractual Services - Legal	12	11	12	12	12	12	12	12	12	12	12	12	145	0	145
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	21	22	18	23	22	21	26	26	26	26	25	26	283	174	457
14	641.1-.8 Rental of Real Building/Real Property	18	17	18	18	18	18	18	18	18	18	18	18	215	34	249
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	13	6	19
16	650.1-.8 Transportation Expense	37	36	38	37	37	37	37	37	37	36	37	37	446	16	462
17	656.1-.8 Insurance - Vehicle	14	13	14	14	14	14	14	14	14	14	13	14	165	0	165
18	657.1-.8 Insurance - General Liability	28	27	29	29	28	28	28	28	28	29	28	28	338	70	408
19	658.1-.8 Insurance - Workman's Comp (2)	22	21	24	23	23	23	23	23	22	23	22	23	271	3	274
20	659.1-.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	34	0	34
21	660.1-.8 Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	3	37	33	70
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	82	78	85	85	84	83	83	83	82	84	81	82	993	0	993
23	667.1-.8 Reg. Comm. Exp. - Other	7	6	7	7	7	7	7	7	7	7	7	7	80	0	80
24	670.1-.8 Bad Debt Expense	25	22	25	25	25	24	25	25	24	25	24	25	294	32	326
25	675.1-.8 Miscellaneous Expenses	232	214	251	233	233	234	220	220	216	223	215	217	2,707	234	2,941
26	**TOTAL WATER O & M EXPENSES**	4,479	4,315	4,606	4,522	4,539	4,507	4,497	4,496	4,447	4,513	4,434	4,480	53,836	(149)	53,687

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	643	574	696	647	670	657	645	646	625	648	626	644	7,723	368	8,091
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	161	143	174	162	168	164	161	161	156	162	156	161	1,930	0	1,930
4	610.1-.6 Purchased Water	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	2,060	24,720	(1,967)	22,753
5	615.1-.6 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.6 Materials & Supplies	208	208	210	206	208	209	206	206	206	206	206	206	2,489	0	2,489
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	(10)	(8)	(14)	(9)	(9)	(10)	(5)	(5)	(5)	(6)	(5)	(5)	(90)	0	(90)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
16	650.1-.6 Transportation Expense	21	21	21	21	21	21	21	21	21	21	21	21	257	0	257
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	11	10	12	11	11	11	11	11	11	11	11	11	132	0	132
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	33	27	46	29	31	34	17	18	17	19	18	17	305	0	305
26	TOTAL WATER DIRECT O & M EXPENSES	3,129	3,035	3,208	3,129	3,161	3,147	3,118	3,119	3,092	3,122	3,093	3,116	37,469	(1,599)	35,870

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	188	171	190	188	189	186	192	190	185	192	185	189	2,245	232	2,478
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	47	43	47	47	47	47	48	47	46	48	46	47	561	31	592
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	10	9	10	10	10	10	10	10	10	10	10	10	119	12	132
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	7	6	7	7	7	7	7	7	7	7	7	7	84	11	95
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	3	3	3	3	3	3	3	3	3	3	3	3	38	2	41
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	25	22	25	25	25	24	25	25	24	25	24	25	294	32	326
25	675.7 Miscellaneous Expenses	62	56	62	62	62	61	63	62	61	63	61	62	737	43	780
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	341	312	346	343	344	339	349	345	336	349	337	345	4,087	363	4,450

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name		(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	484	465	505	504	496	490	495	495	489	500	482	489	5,894	457	6,350
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	121	116	126	126	124	122	124	124	122	125	120	122	1,473	44	1,517
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	8	8	8	8	8	8	8	8	8	8	8	8	99	13	113
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	*618.8*	*Chemicals*	*0*	*0*	*0*	*0*	*0*	*0*	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	22	21	23	23	23	22	23	23	22	23	22	22	270	58	328
9	631.8	Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	45	0	45
10	632.8	Contractual Services - Acct.	20	19	21	21	20	20	20	20	20	20	20	20	240	0	240
11	633.8	Contractual Services - Legal	12	11	12	12	12	12	12	12	12	12	12	12	145	0	145
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	31	29	32	32	31	31	31	31	31	32	30	31	373	174	547
14	641.8	Rental of Real Building/Real Property	18	17	18	18	18	18	18	18	18	18	18	18	215	34	248
15	642.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	10	6	16
16	650.8	Transportation Expense	9	8	9	9	9	9	9	9	9	9	9	9	105	5	110
17	656.8	Insurance - Vehicle	14	13	14	14	14	14	14	14	14	14	13	14	165	0	165
18	657.8	Insurance - General Liability	28	27	29	29	28	28	28	28	28	29	28	28	338	70	408
19	658.8	Insurance - Workman's Comp (2)	8	8	9	9	8	8	8	8	8	9	8	8	101	1	102
20	659.8	Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	34	0	34
21	660.8	Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	3	37	33	70
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	82	78	85	85	84	83	83	83	82	84	81	82	993	0	993
23	667.8	Reg. Comm. Exp. - Other	7	6	7	7	7	7	7	7	7	7	7	7	80	0	80
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	137	131	143	142	140	138	140	140	138	141	136	138	1,665	192	1,857
26	**TOTAL WATER ALLOCATED A & G EXPENSES**		1,009	969	1,052	1,050	1,034	1,021	1,031	1,032	1,019	1,041	1,004	1,019	12,280	1,087	13,367

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	15,780	926	(844)	15,862	0	198	103	0	0	756	1,057	16,919
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	3,919	45	0	3,964	0	50	26	0	0	0	75	4,039
4	610.1-.8 Purchased Water	24,720	0	0	24,720	0	0	0	0	(1,967)	0	(1,967)	22,753
5	615.1-.8 Purchased Power	118	0	(11)	106	0	13	0	0	0	0	13	120
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.8 Materials & Supplies	2,863	56	(40)	2,878	0	24	33	13	0	0	70	2,949
9	631.1-.8 Contractual Services - Eng.	49	1	(5)	45	0	0	0	0	0	0	0	45
10	632.1-.8 Contractual Services - Acct.	260	5	(25)	240	0	0	0	0	0	0	0	240
11	633.1-.8 Contractual Services - Legal	157	3	(15)	145	0	0	0	0	0	0	0	145
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	315	6	(38)	283	0	62	112	0	0	0	174	457
14	641.1-.8 Rental of Real Building/Real Property	232	5	(22)	215	0	34	0	0	0	0	34	248
15	642.1-.8 Rental of Equipment	14	0	(1)	13	0	5	1	0	0	0	6	19
16	650.1-.8 Transportation Expense	457	9	(20)	446	0	16	0	0	0	0	16	462
17	656.1-.8 Insurance - Vehicle	178	3	(17)	165	0	0	0	0	0	0	0	165
18	657.1-.8 Insurance - General Liability	366	7	(35)	338	0	70	0	0	0	0	70	408
19	658.1-.8 Insurance - Workman's Comp (2)	282	(11)	0	271	0	3	0	0	0	0	3	275
20	659.1-.8 Insurance - Other	36	1	(3)	34	0	0	0	0	0	0	0	34
21	660.1-.8 Advertising Expense	40	1	(4)	37	0	0	33	0	0	0	33	70
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	993	993	0	0	0	0	0	0	0	993
23	667.1-.8 Reg. Comm. Exp. - Other	88	0	(8)	80	0	0	0	0	0	0	0	80
24	670.1-.8 Bad Debt Expense	318	0	(24)	294	0	32	0	0	0	0	32	326
25	675.1-.8 Miscellaneous Expenses	2,900	57	(249)	2,707	0	111	124	0	0	0	234	2,941
26	**TOTAL WATER O & M EXPENSES**	53,091	1,114	(368)	53,836	0	618	431	13	(1,967)	756	(149)	53,687

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees .
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	7,295	428	0	7,723	0	0	0	0	0	368	368	8,091
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	1,811	119	0	1,930	0	0	0	0	0	0	0	1,930
4	610.1-.6	Purchased Water	24,720	0	0	24,720	0	0	0	0	(1,967)	0	(1,967)	22,753
5	615.1-.6	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.1-.6	Materials & Supplies	2,441	48	0	2,489	0	0	0	0	0	0	0	2,489
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	(89)	(2)	0	(90)	0	0	0	0	0	0	0	(90)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	3	0	(0)	3	0	0	0	0	0	0	0	3
16	650.1-.6	Transportation Expense	252	5	0	257	0	0	0	0	0	0	0	257
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	130	2	0	132	0	0	0	0	0	0	0	132
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	299	6	0	305	0	0	0	0	0	0	0	305
26		TOTAL WATER DIRECT O & M EXPENSES	36,863	605	1	37,469	0	0	0	0	(1,967)	368	(1,599)	35,870

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	2,341	137	(233)	2,245	0	125	0	0	0	107	232	2,478
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	561	(20)	0	561	0	31	0	0	0	0	31	592
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	8	0	(1)	7	0	0	0	0	0	0	0	7
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	129	3	(12)	119	0	12	0	0	0	0	12	132
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	91	2	(9)	84	0	11	0	0	0	0	11	95
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	42	(3)	0	38	0	2	0	0	0	0	2	41
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	318	0	(24)	294	0	32	0	0	0	0	32	326
25	675.7	Miscellaneous Expenses	798	16	(76)	737	0	43	0	0	0	0	43	780
26		TOTAL WATER O & M EXPENSES	4,309	134	(356)	4,087	0	256	0	0	0	107	363	4,450

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO A&G EXPENSES											
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	6,144	361	(611)	5,894	0	73	103	0	0	281	457	6,350
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	1,526	(53)	0	1,473	0	18	26	0	0	0	44	1,517
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	109	0	(10)	99	0	13	0	0	0	0	13	113
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	292	6	(28)	270	0	12	33	13	0	0	58	328
9	631.8	Contractual Services - Eng.	49	1	(5)	45	0	0	0	0	0	0	0	45
10	632.8	Contractual Services - Acct.	260	5	(25)	240	0	0	0	0	0	0	0	240
11	633.8	Contractual Services - Legal	157	3	(15)	145	0	0	0	0	0	0	0	145
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	404	8	(39)	373	0	62	112	0	0	0	174	547
14	641.8	Rental of Real Building/Real Property	232	5	(22)	215	0	34	0	0	0	0	34	248
15	642.8	Rental of Equipment	11	0	(1)	10	0	5	1	0	0	0	6	16
16	650.8	Transportation Expense	114	2	(11)	105	0	5	0	0	0	0	5	110
17	656.8	Insurance - Vehicle	178	3	(17)	165	0	0	0	0	0	0	0	165
18	657.8	Insurance - General Liability	366	7	(35)	338	0	70	0	0	0	0	70	408
19	658.8	Insurance - Workman's Comp (2)	110	(9)	0	101	0	1	0	0	0	0	1	102
20	659.8	Insurance - Other	36	1	(3)	34	0	0	0	0	0	0	0	34
21	660.8	Advertising Expense	40	1	(4)	37	0	0	33	0	0	0	33	70
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	993	993	0	0	0	0	0	0	0	993
23	667.8	Reg. Comm. Exp. - Other	88	0	(8)	80	0	0	0	0	0	0	0	80
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	1,803	35	(173)	1,665	0	68	124	0	0	0	192	1,857
26		TOTAL WATER O & M EXPENSES	11,919	375	(14)	12,280	0	362	431	13	0	281	1,087	13,367

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): *All expenses for 1996 indexed from 1995 budget at the rate of 1.95%, the general index rate approved by* the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)

Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees		15,780	16,919	1,139	7.22%
2	603.1-.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits		3,918	4,039	121	3.09%
4	610.1-.8	Purchased Water		24,720	22,753	(1,967)	(7.96%)
5	615.1-.8	Purchased Power		118	120	2	2.01%
6	616.1-.8	Fuel for Power Production		0	0	0	0.00%
7	618.1-.8	Chemicals		0	0	0	0.00%
8	620.1-.8	Materials & Supplies		2,863	2,949	86	3.01%
9	631.1-.8	Contractual Services - Eng.		49	45	(4)	(7.63%)
10	632.1-.8	Contractual Services - Acct.		260	240	(20)	(7.63%)
11	633.1-.8	Contractual Services - Legal		157	145	(12)	(7.63%)
12	634.1-.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.1-.8	Contractual Services - Other		315	457	142	45.15%
14	641.1-.8	Rental of Real Building/Real Property		232	248	16	6.84%
15	642.1-.8	Rental of Equipment		14	19	5	36.92%
16	650.1-.8	Transportation Expense		457	462	5	1.11%
17	656.1-.8	Insurance - Vehicle		178	165	(14)	(7.63%)
18	657.1-.8	Insurance - General Liability		366	408	42	11.54%
19	658.1-.8	Insurance - Workman's Comp		282	275	(7)	(2.57%)
20	659.1-.8	Insurance - Other		36	34	(3)	(7.63%)
21	660.1-.8	Advertising Expense		40	70	30	75.65%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.		0	993	993	100.00%
23	667.1-.8	Reg. Comm. Exp. - Other		88	80	(8)	(9.54%)
24	670.1-.8	Bad Debt Expense		318	326	7	2.35%
25	675.1-.8	Miscellaneous Expenses		2,900	2,941	42	1.44%
26	**TOTAL WATER O & M EXPENSES**			53,090	53,687	597	1.13%
27	**TOTAL (LESS ACCTS 666 & 667)**			53,002	52,614	(388)	(0.73%)

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.6	Salaries & Wages - Employees	7,295	8,091	796	10.91%
2	603.1-.6	*Salaries & Wages - Officers, Etc.*	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	1,811	1,930	119	6.57%
4	610.1-.6	Purchased Water	24,720	22,753	(1,967)	(7.96%)
5	615.1-.6	Purchased Power	0	0	0	0.00%
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	0	0	0	0.00%
8	620.1-.6	Materials & Supplies	2,441	2,489	48	1.97%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	-89	(90)	(1)	1.12%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	*Rental of Equipment*	3	3	0	0.00%
16	650.1-.6	Transportation Expense	252	257	5	1.98%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	130	132	2	1.54%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	299	305	6	2.01%
26	**TOTAL WATER O & M EXPENSES**		36,862	35,870	(992)	(2.69%)
27	**TOTAL (LESS ACCTS 666 & 667)**		36,862	35,870	(992)	(2.69%)

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) (4) (3 - 2) Difference Amount	(4) (5) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees	2,341	2,478	137	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	581	592	11	1.89%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	8	7	(1)	(12.31%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	129	132	3	2.32%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	91	95	4	4.37%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	42	41	(1)	(2.39%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	318	326	7	2.20%
25	675.7	Miscellaneous Expenses	798	780	(18)	(2.26%)
26	**TOTAL WATER O & M EXPENSES**		4,309	4,450	142	3.30%
27	**TOTAL (LESS ACCTS 666 & 667)**		4,309	4,450	142	3.30%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	6,144	6,350	206	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	1,526	1,517	(9)	(0.59%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	109	113	3	2.74%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	292	328	36	12.31%
9	631.8	Contractual Services - Eng.	49	45	(4)	(8.17%)
10	632.8	Contractual Services - Acct.	260	240	(20)	(7.70%)
11	633.8	Contractual Services - Legal	157	145	(12)	(7.66%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	404	547	143	35.41%
14	641.8	Rental of Real Building/Real Property	232	248	16	6.89%
15	642.8	Rental of Equipment	11	16	5	47.02%
16	650.8	Transportation Expense	114	110	(3)	(2.64%)
17	656.8	Insurance - Vehicle	178	165	(14)	(7.86%)
18	657.8	Insurance - General Liability	366	408	42	11.47%
19	658.8	Insurance - Workman's Comp	110	102	(8)	(7.28%)
20	659.8	Insurance - Other	36	34	(3)	(8.25%)
21	660.8	Advertising Expense	40	70	30	75.64%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	993	993	100.00%
23	667.8	Reg. Comm. Exp. - Other	88	80	(8)	(9.07%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	1,803	1,857	54	3.00%
26		**TOTAL WATER O & M EXPENSES**	11,919	13,367	1,447	12.14%
27		**TOTAL (LESS ACCTS 666 & 667)**	11,831	12,294	462	3.91%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$89	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					

			(A) Total FPSC Filed	(B) Water
46	Amortization of Rate Case Expense:			
47				
48				
49	Prior Unamortized Rate Case Expense			
50	Charlotte	N/A	$2,653	5
51	Marco Island	Docket No. 920655-WS	$106,820	186
52	GIGA	Docket No. 920199-WS	$677,601	1,180
53	Lehigh	Docket No. 911188-WS	$67,100	117
54			854,174	1,488
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	1,733
57	Uniform Rate Investigation (See page 2 for detail)		432,089	753
58			1,427,241	2,486
59	Total Projected Rate Case Expense		2,281,415	3,974
60	Annual Amortization		$570,354	$993
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	218
64	% of Total		100.000000%	0.174188%
65				

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,829	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	301.1 Organization	557	40	2.50%	14	0	14	0.00%	0	14
3	302.1 Franchise	0	40	2.50%	0	0	0	0.00%	0	0
4	339.1 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	5,900	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
8	305.2 Collect. & Impound.	0	50	2.00%	0	0	0	0.00%	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	0	30	3.33%	0	0	0	0.00%	0	0
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	65,000	35	2.86%	1,859	0	1,859	0.00%	0	1,859
13	*310.2 Power Generation Equpi.*	0	20	5.00%	0	0	0	0.00%	0	0
14	311.2 Pumping Equipment	3,292	20	5.00%	165	0	165	0.00%	0	165
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
19	320.3 Water Treatment Equip.	1,467	22	4.55%	67	0	67	0.00%	0	67
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	522	25	4.00%	21	0	21	0.00%	0	21
22	**TRANSMISSION & DISTRIBUTION**									
23	303.4 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	0	37	2.70%	0	0	0	0.00%	0	0
26	331.4 Transmission & Distribution	148,079	43	2.33%	3,450	0	3,450	11.22%	387	3,063
27	333.4 Services	9,989	40	2.50%	250	0	250	0.00%	0	250
28	334.4 Meters & Meter Installation	14,098	20	5.00%	705	0	705	0.00%	0	705
29	335.4 Hydrants	373	45	2.22%	8	0	8	0.00%	0	8
30	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31	**GENERAL PLANT**									
32	303.5 Land & Land Rights	623	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	6,349	40	2.50%	159	0	159	0.00%	0	159
34	340.5 Office Furniture & Equipment	3,923	15	6.67%	262	0	262	0.00%	0	262
35	340.51 Computer Equipment	10,444	6	16.67%	1,741	0	1,741	0.00%	0	1,741
36	341.5 Transportation Equipment	6,025	6	16.67%	1,004	0	1,004	0.00%	0	1,004
37	342.5 Stores Equipment	57	18	5.56%	3	0	3	0.00%	0	3
38	*343.5 Tools, Shop & Garage*	2,187	16	6.25%	137	0	137	0.00%	0	137
39	344.5 Laboratory Equipment	1,983	15	6.67%	132	0	132	0.00%	0	132
40	345.5 Power Operated Equipment	2,505	12	8.33%	209	0	209	0.00%	0	209
41	346.5 Communication Equipment	1,136	10	10.00%	114	0	114	0.00%	0	114
42	347.5 Miscellaneous Equipment	511	15	6.67%	34	0	34	0.00%	0	34
43	348.5 Other Tangible Plant	962	10	10.00%	96	0	96	0.00%	0	96
44	**INTANGIBLE PLANT**	557		2.51%	14	0	14	0.00%	0	14
45	**SUPPLY & PUMPING**	74,192		2.73%	2,024	0	2,024	0.00%	0	2,024
46	**WATER TREATMENT PLANT**	1,989		4.42%	88	0	88	0.00%	0	88
47	**TRANSMISSION & DISTRIBUTION**	172,539		2.56%	4,413	0	4,413	8.77%	387	4,026
48	**GENERAL PLANT**	36,704		10.60%	3,891	0	3,891	0.00%	0	3,891
49	**TOTAL DEPRECIATION EXPENSE**	285,981		3.65%	10,430	0	10,430	3.71%	387	10,043
50	**LESS: AMORTIZATION OF CIAC**				(5,834)	0	(5,834)		(353)	(5,481)
51	**NET DEPRECIATION EXPENSE - WATER**				4,596	0	4,596		34	4,562

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	7,023	3.01%	211	0	211	0.00%	0	211
2	Line/Main Extension Fees	16,025	2.33%	373	0	373	0.00%	0	373
3	Meter Installation Fees	14,366	5.00%	718	0	718	0.00%	0	718
4	Contributed Lines	172,732	2.33%	4,025	0	4,025	8.77%	353	3,672
5	Contributed Property Other Than Lines	199	2.69%	5	0	5	0.00%	0	5
6	Service Installation Fees	20,075	2.50%	502	0	502	0.00%	0	502
7	**TOTAL WATER CIAC AMORT. EXP.**	230,420		5,834	0	5,834		353	5,481

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	0	0	0.00%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	0	0	0.00%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	65,000	1,859	2.86%
8	310.2 Power Generation Equipment	0	0	0.00%
9	311.2 Pumping Equipment	3,292	165	5.01%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	0	0	0.00%
12	320.3 Water Treatment Equipment	1,467	67	4.57%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	522	21	4.02%
15	330.4 Distribution Reservoirs	0	0	0.00%
16	**COMPOSITE RATE**	70,281	2,112	3.01%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	148,079	3,450	2.33%
20	335.4 Hydrants	373	8	2.14%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	148,452	3,458	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	14,098	705	5.00%
25	**COMPOSITE RATE**	14,098	705	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	9,989	250	2.50%
28	**COMPOSITE RATE**	9,989	250	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	70,281	2,112	3.01%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	148,452	3,458	2.33%
32	Meter Installation Fees (Line 25)	14,098	705	5.00%
33	Service Installation Fees (Line 28)	9,989	250	2.50%
34	**COMPOSITE RATE**	242,820	6,525	2.69%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	3,313	0	3,313	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,269	85	1,354	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,269	85	1,354		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	225	0	225		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	225	0	225		
10	Non-used & Useful Percent			5.81%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(13)	(13)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	225	(13)	212		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	4,807	72	4,879		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
			1996 INCOME TAXES		
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	73,633	0	73,633	B-4(W)
3	Less:				
4	O & M Expenses	53,836	(149)	53,687	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	4,562	0	4,562	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	4,807	72	4,879	B-15(W)
8	Pre-Tax Operating Expenses	63,206	(77)	63,128	
9	**PRE-TAX OPERATING INCOME**	10,427	77	10,505	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	10,427	77	10,505	
12	Less:				
13	Interest Expense:				
14	Rate Base	25,150	0	25,150	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	1,330	0	1,330	C-3
17	Net Taxable Income (L11 - L16)	9,097	77	9,175	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	3,509	30	3,539	
20	Less:				
21	Parent Debt Adjustment	431	0	431	C-1(W)
22	Investment Tax Credit	61	0	61	C-7(W)
23	**TOTAL INCOME TAXES**	3,017	30	3,047	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	3.71%	0.00%	3.71%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	111,115	0	111,115	A-5 (W)
2	Utility Land & Land Rights	1,268	0	1,268	A-5 (W)
3	Non-Used and Useful	(5,713)	0	(5,713)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(27,910)	0	(27,910)	A-9 (W)
6	CIAC	(15,675)	(72)	(15,747)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	4,188	0	4,188	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(652)	0	(652)	Vol. II
13	Deferred Taxes	(852)	0	(852)	C-7 (W)
14	Working Capital Allowance	3,777	0	3,777	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	69,546	(72)	69,474	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	**F. CIAC:**			A-12 (W)
40	1. Transfer Unclaimed Refunds to CIAC	(72)	(72)	
41				
42	2.			
43		0	0	
44				
45		(72)	(72)	
46				
47	**SUBTOTAL**	(72)	(72)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	(72)	(72)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**03/31/86 Balance Per Books**	42,150
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	20,998
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	20,998
14	**12/31/86 Balance**	63,148
15		
16		
17	1987 Additions	7,136
18	1987 Retirements	123
19	1987 Adjustments	0
20	1987 Net Additions	7,013
21	**12/31/87 Balance**	70,161
22		
23		
24	1988 Additions	13,108
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	13,108
28	**12/31/88 Balance**	83,269
29		
30		
31	1989 Additions	2,301
32	1989 Retirements	331
33	1989 Adjustments	0
34	1989 Net Additions	1,970
35	**12/31/89 Balance**	85,239
36		
37		
38	1990 Additions	(330)
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	(330)
42	**12/31/90 Balance**	84,909

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		84,909
2			
3			
4	1991 Additions		7,226
5	1991 Retirements		4,910
6	1991 Adjustments		0
7	1991 Net Additions		2,316
8	**12/31/91 Balance**		87,225
9			
10			
11	1992 Additions		340
12	1992 Retirements		3,182
13	1992 Adjustments		0
14	1992 Net Additions		(2,842)
15	**12/31/92 Balance**		84,383
16			
17			
18	1993 Additions		17,115
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	2,349
21	1993 Net Additions		19,464
22	**12/31/93 Balance**		103,847
23			
24			
25	1994 Additions		5,079
26	1994 Retirements		389
27	1994 Adjustments		0
28	1994 Net Additions		4,690
29	**12/31/94 Balance**		108,538
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(105)
32	1995 Additions		3,508
33	1995 Retirements		144
34	1995 Adjustments		0
35	1995 Net Additions		3,364
36	**12/31/95 Balance**		111,796
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(980)
39	1996 Additions		2,864
40	1996 Retirements		11
41	1996 Adjustments		0
42	1996 Net Additions		2,853
43	**12/31/96 Balance**		113,669

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line		Balance		Net Additions 12/31/95 - 12/31/96		Balance	Utility	Adjusted	Balance	Utility	Adjusted
No.	Account No. and Name	Per Books 12/31/95	Gross	Retirements	Net	Per Books 12/31/96	Adjustments	Balance 12/31/96	Per Books	Adjustments	Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	95	0	0	0	95	0	95	95	0	95
4	339.1 Other Plant & Miscellaneous	53	0	0	0	53	0	53	53	0	53
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	1,017	0	0	0	1,017	0	1,017	1,017	0	1,017
7	304.2 Structures & Improvements	2,369	0	0	0	2,369	0	2,369	2,369	0	2,369
8	305.2 Collecting & Impounding reservoirs	6	0	0	0	6	0	6	6	0	6
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	9,064	0	0	0	9,064	0	9,064	9,064	0	9,064
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	14	0	0	0	14	0	14	14	0	14
13	310.2 Power Generation Equipment	2,372	0	0	0	2,372	0	2,372	2,372	0	2,372
14	311.2 Pumping Equipment	8,263	0	0	0	8,263	0	8,263	8,263	0	8,263
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	1	0	0	0	1	0	1	1	0	1
18	304.3 Structures & Improvements	5,223	0	0	0	5,223	0	5,223	5,223	0	5,223
19	320.3 Water Treatment Equipment	7,654	0	0	0	7,654	0	7,654	7,654	0	7,654
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	417	0	417	417	0	417	208	0	208
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	1	0	0	0	1	0	1	1	0	1
24	304.4 Structures & Improvements	1,528	0	0	0	1,528	0	1,528	1,528	0	1,528
25	330.4 Distribution Reservoirs	15,261	0	0	0	15,261	0	15,261	15,261	0	15,261
26	331.4 Transmission & Distribution	26,500	0	0	0	26,500	0	26,500	26,500	0	26,500
27	333.4 Services	3,222	389	0	389	3,611	0	3,611	3,416	0	3,416
28	334.4 Meters & Meter Installation	14,207	730	0	730	14,937	0	14,937	14,572	0	14,572
29	335.4 Hydrants	52	0	0	0	52	0	52	52	0	52
30	339.4 Other Plant & Miscellaneous	64	0	0	0	64	0	64	64	0	64
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	249	0	0	0	249	0	249	249	0	249
33	304.5 Structures & Improvements	2,527	21	(11)	10	2,537	0	2,537	2,534	0	2,534
34	340.5 Office Furniture & Equipment	1,566	0	0	0	1,566	0	1,566	1,566	0	1,566
35	340.51 Computer Equipment	3,689	791	0	791	4,480	0	4,480	4,168	0	4,168
36	341.5 Transportation Equipment	2,340	106	0	106	2,447	0	2,447	2,405	0	2,405
37	342.5 Stores Equipment	23	0	0	0	23	0	23	23	0	23
38	343.5 Tools, Shop & Garage Equipment	853	32	0	32	885	0	885	873	0	873
39	344.5 Laboratory Equipment	776	25	0	25	801	0	801	791	0	791
40	345.5 Power Operated Equipment	786	352	0	352	1,139	0	1,139	1,000	0	1,000
41	346.5 Communication Equipment	454	0	0	0	454	0	454	454	0	454
42	347.5 Miscellaneous Equipment	204	0	0	0	204	0	204	204	0	204
43	348.5 Other Tangible Plant	384	0	0	0	384	0	384	384	0	384
44	**INTANGIBLE PLANT**	148	0	0	0	148	0	148	148	0	148
45	**SUPPLY & PUMPING**	23,105	0	0	0	23,105	0	23,105	23,105	0	23,105
46	**WATER TREATMENT PLANT**	12,878	417	0	417	13,295	0	13,295	13,087	0	13,087
47	**TRANSMISSION & DISTRIBUTION**	60,835	1,119	0	1,119	61,954	0	61,954	61,394	0	61,394
48	**GENERAL PLANT**	13,850	1,329	(11)	1,318	15,167	0	15,167	14,648	0	14,648
49	**TOTAL PLANT IN SERVICE**	110,816	2,864	(11)	2,853	113,669	0	113,669	112,382	0	112,382
50	**LAND & LAND RIGHTS**	1,268	0	0	0	1,268	0	1,268	1,268	0	1,268
51	**TOTAL PIS LESS LAND**	109,548	2,864	(11)	2,853	112,402	0	112,402	111,115	0	111,115

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	95	95	95	95	95	95	95	95	95	95	95	95	95	0	95
4	339.1 Other Plant & Miscellaneous	53	53	53	53	53	53	53	53	53	53	53	53	53	0	53
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	1,017	0	1,017
7	304.2 Structures & Improvements	2,369	2,369	2,369	2,369	2,369	2,369	2,369	2,369	2,369	2,369	2,369	2,369	2,369	0	2,369
8	305.2 Collecting & Impounding reservoirs	6	6	6	6	6	6	6	6	6	6	6	6	6	0	6
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	9,064	0	9,064
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	14	14	14	14	14	14	14	14	14	14	14	14	14	0	14
13	310.2 Power Generation Equipment	2,372	2,372	2,372	2,372	2,372	2,372	2,372	2,372	2,372	2,372	2,372	2,372	2,372	0	2,372
14	311.2 Pumping Equipment	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	8,263	0	8,263
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
18	304.3 Structures & Improvements	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	0	5,223
19	320.3 Water Treatment Equipment	7,654	7,654	7,654	7,654	7,654	7,654	7,654	7,654	7,654	7,654	7,654	7,654	7,654	0	7,654
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	35	69	104	139	174	208	243	278	313	347	382	417	417	208
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
24	304.4 Structures & Improvements	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	1,526	0	1,526
25	330.4 Distribution Reservoirs	15,261	15,261	15,261	15,261	15,261	15,261	15,261	15,261	15,261	15,261	15,261	15,261	15,261	0	15,261
26	331.4 Transmission & Distribution	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	26,500	0	26,500
27	333.4 Services	3,222	3,254	3,287	3,319	3,352	3,384	3,416	3,449	3,481	3,514	3,546	3,578	3,611	389	3,416
28	334.4 Meters & Meter Installation	14,207	14,268	14,328	14,389	14,450	14,511	14,572	14,633	14,693	14,754	14,815	14,876	14,937	730	14,572
29	335.4 Hydrants	52	52	52	52	52	52	52	52	52	52	52	52	52	0	52
30	339.4 Other Plant & Miscellaneous	64	64	64	64	64	64	64	64	64	64	64	64	64	0	64
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	249	249	249	249	249	249	249	249	249	249	249	249	249	0	249
33	304.5 Structures & Improvements	2,527	2,535	2,536	2,538	2,538	2,538	2,529	2,530	2,530	2,532	2,533	2,535	2,537	10	2,534
34	340.5 Office Furniture & Equipment	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	0	1,566
35	340.51 Computer Equipment	3,689	4,003	4,027	4,092	4,105	4,118	4,194	4,207	4,220	4,285	4,348	4,416	4,480	791	4,168
36	341.5 Transportation Equipment	2,340	2,382	2,386	2,394	2,396	2,398	2,408	2,410	2,412	2,420	2,429	2,438	2,447	106	2,405
37	342.5 Stores Equipment	23	23	23	23	23	23	23	23	23	23	23	23	23	0	23
38	343.5 Tools, Shop & Garage Equipment	853	866	867	870	870	871	874	874	875	877	880	883	885	32	873
39	344.5 Laboratory Equipment	776	786	787	789	789	790	792	793	793	795	797	799	801	25	791
40	345.5 Power Operated Equipment	786	926	937	966	971	977	1,011	1,017	1,023	1,052	1,079	1,110	1,139	352	1,000
41	346.5 Communication Equipment	454	454	454	454	454	454	454	454	454	454	454	454	454	0	454
42	347.5 Miscellaneous Equipment	204	204	204	204	204	204	204	204	204	204	204	204	204	0	204
43	348.5 Other Tangible Plant	384	384	384	384	384	384	384	384	384	384	384	384	384	0	384
44	**INTANGIBLE PLANT**	148	148	148	148	148	148	148	148	148	148	148	148	148	0	148
45	**SUPPLY & PUMPING**	23,105	23,105	23,105	23,105	23,105	23,105	23,105	23,105	23,105	23,105	23,105	23,105	23,105	0	23,105
46	**WATER TREATMENT PLANT**	12,878	12,913	12,948	12,982	13,017	13,052	13,087	13,121	13,156	13,191	13,226	13,260	13,295	417	13,087
47	**TRANSMISSION & DISTRIBUTION**	60,835	60,928	61,021	61,115	61,208	61,301	61,394	61,488	61,581	61,674	61,767	61,861	61,954	1,119	61,394
48	**GENERAL PLANT**	13,850	14,377	14,417	14,526	14,548	14,569	14,687	14,709	14,731	14,839	14,944	15,059	15,167	1,318	14,648
49	**TOTAL PLANT IN SERVICE**	110,818	111,471	111,640	111,876	112,026	112,175	112,421	112,571	112,721	112,857	113,190	113,433	113,689	2,853	112,382
50	**LAND & LAND RIGHTS**	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	1,268	0	1,268
51	**TOTAL PIS LESS LAND**	109,548	110,203	110,372	110,609	110,758	110,908	111,154	111,304	111,453	111,590	111,923	112,165	112,402	2,853	111,115

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	35	35	35	35	35	35	35	35	35	35	35	35	417	208
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	32	32	32	32	32	32	32	32	32	32	32	32	389	195
28	334.4 Meters & Meter Installation	61	61	61	61	61	61	61	61	61	61	61	61	730	365
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	8	1	2	0	0	(9)	0	0	2	2	2	2	10	7
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	314	24	65	13	13	77	13	13	65	63	68	65	791	479
36	341.5 Transportation Equipment	42	3	9	2	2	10	2	2	9	8	9	9	106	64
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	13	1	3	1	1	3	1	1	3	3	3	3	32	19
39	344.5 Laboratory Equipment	10	1	2	0	0	2	0	0	2	2	2	2	25	15
40	345.5 Power Operated Equipment	140	11	29	6	6	34	6	6	29	28	30	29	352	213
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	35	35	35	35	35	35	35	35	35	35	35	35	417	208
47	**TRANSMISSION & DISTRIBUTION**	93	93	93	93	93	93	93	93	93	93	93	93	1,119	560
48	**GENERAL PLANT**	527	41	109	22	22	118	22	22	109	105	114	109	1,318	797
49	**TOTAL NET ADDITIONS**	655	169	237	150	150	246	150	150	237	233	242	237	2,853	1,565
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	655	169	237	150	150	246	150	150	237	233	242	237	2,853	1,565

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of last year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	35	35	35	35	35	35	35	35	35	35	35	35	417	208
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	32	32	32	32	32	32	32	32	32	32	32	32	389	195
28	334.4 Meters & Meter Installation	61	61	61	61	61	61	61	61	61	61	61	61	730	365
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	8	1	2	0	0	2	0	0	2	2	2	2	21	13
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	314	24	65	13	13	77	13	13	65	63	66	65	791	479
36	341.5 Transportation Equipment	42	3	9	2	2	10	2	2	9	8	9	9	106	64
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	13	1	3	1	1	3	1	1	3	3	3	3	32	19
39	344.5 Laboratory Equipment	10	1	2	0	0	2	0	0	2	2	2	2	25	15
40	345.5 Power Operated Equipment	140	11	29	6	6	34	6	6	29	28	30	29	352	213
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	35	35	35	35	35	35	35	35	35	35	35	35	417	208
47	**TRANSMISSION & DISTRIBUTION**	93	93	93	93	93	93	93	93	93	93	93	93	1,119	560
48	**GENERAL PLANT**	527	41	109	22	22	129	22	22	109	105	114	109	1,329	803
49	**TOTAL GROSS ADDITIONS**	855	169	237	150	150	257	150	150	237	233	242	237	2,864	1,571
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	855	169	237	150	150	257	150	150	237	233	242	237	2,864	1,571

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	11	0	0	0	0	0	0	11	6
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	348.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	11	0	0	0	0	0	0	11	6
49	**TOTAL RETIREMENTS**	0	0	0	0	0	11	0	0	0	0	0	0	11	6
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	11	0	0	0	0	0	0	11	6

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	95	0.00%	0
4	339.1 Other Plant & Miscellaneous	53	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	1,017	0.00%	0
7	304.2 Structures & Improvements	2,369	0.00%	0
8	305.2 Collecting & Impounding reservoirs	6	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	9,064	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	14	0.00%	0
13	310.2 Power Generation Equipment	2,372	0.00%	0
14	311.2 Pumping Equipment	8,263	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	1	0.00%	0
18	304.3 Structures & Improvements	5,223	0.00%	0
19	320.3 Water Treatment Equipment	7,654	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	208	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	1	0.00%	0
24	304.4 Structures & Improvements	1,528	0.00%	0
25	330.4 Distribution Reservoirs	15,261	0.00%	0
26	331.4 Transmission & Distribution	26,500	30.87%	8,181
27	333.4 Services	3,416	0.00%	0
28	334.4 Meters & Meter Installation	14,572	0.00%	0
29	335.4 Hydrants	52	0.00%	0
30	339.4 Other Plant & Miscellaneous	64	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	249	0.00%	0
33	304.5 Structures & Improvements	2,534	0.00%	0
34	340.5 Office Furniture & Equipment	1,566	0.00%	0
35	340.51 Computer Equipment	4,168	0.00%	0
36	341.5 Transportation Equipment	2,405	0.00%	0
37	342.5 Stores Equipment	23	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	873	0.00%	0
39	344.5 Laboratory Equipment	791	0.00%	0
40	345.5 Power Operated Equipment	1,000	0.00%	0
41	346.5 Communication Equipment	454	0.00%	0
42	347.5 Miscellaneous Equipment	204	0.00%	0
43	348.5 Other Tangible Plant	384	0.00%	0
44	**INTANGIBLE PLANT**	148	0.00%	0
45	**SUPPLY & PUMPING**	23,105	0.00%	0
46	**WATER TREATMENT PLANT**	13,087	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	61,394	13.33%	8,181
48	**GENERAL PLANT**	14,648	0.00%	0
49	**TOTAL PLANT IN SERVICE**	112,382	7.28%	8,181
50	**LAND & LAND RIGHTS**	1,268	0.00%	0
51	**TOTAL PIS LESS LAND**	111,115	7.36%	8,181

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	8,181	0	8,181	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(2,468)	0	(2,468)	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	5,713	0	5,713	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**03/31/86 Balance Per Books**	3,915
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	961
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	961
14	**12/31/86 Balance**	4,876
15		
16		
17	1987 Additions	1,622
18	1987 Retirements	123
19	1987 Adjustments	0
20	1987 Net Additions	1,499
21	**12/31/87 Balance**	6,376
22		
23		
24	1988 Additions	1,872
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	1,872
28	**12/31/88 Balance**	8,248
29		
30		
31	1989 Additions	2,058
32	1989 Retirements	331
33	1989 Adjustments	0
34	1989 Net Additions	1,727
35	**12/31/89 Balance**	9,975
36		
37		
38	1990 Additions	2,079
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	2,079
42	**12/31/90 Balance**	12,053

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**	12,053
2		
3		
4	1991 Additions	2,103
5	1991 Retirements	591
6	1991 Adjustments	0
7	1991 Net Additions	1,512
8	**12/31/91 Balance**	13,565
9		
10		
11	1992 Additions	2,097
12	1992 Retirements	3,182
13	1992 Adjustments	0
14	1992 Net Additions	(1,085)
15	**12/31/92 Balance**	12,480
16		
17		
18	1993 Additions	2,275
19	1993 Retirements	0
20	1993 Adjustments — General Plant Allocation True-up	4,231
21	1993 Net Additions	6,507
22	**12/31/93 Balance**	18,986
23		
24		
25	1994 Additions	3,531
26	1994 Retirements	389
27	1994 Adjustments	0
28	1994 Net Additions	3,142
29	**12/31/94 Balance**	22,129
30		
31	**Adjustment to beginning balance** — General Plant re-allocation true-up	(46)
32	1995 Additions	3,823
33	1995 Retirements	144
34	1995 Adjustments	0
35	1995 Net Additions	3,679
36	**12/31/95 Balance**	25,762
37		
38	**Adjustment to beginning balance** — General Plant re-allocation true-up	(281)
39	1996 Additions	4,869
40	1996 Retirements	11
41	1996 Adjustments	0
42	1996 Net Additions	4,858
43	**12/31/96 Balance**	30,338

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	21	2	23	0	23	22	0	22
4	339.1 Other Plant & Miscellaneous	9	2	11	0	11	10	0	10
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	522	72	594	0	594	558	0	558
8	305.2 Collecting & Impounding reservoirs	1	0	1	0	1	1	0	1
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,064	302	3,366	0	3,366	3,215	0	3,215
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	0	2	0	2	2	0	2
13	310.2 Power Generation Equipment	267	119	386	0	386	326	0	326
14	311.2 Pumping Equipment	1,444	413	1,857	0	1,857	1,651	0	1,651
15	339.2 Other Plant & Miscellaneous	(1)	0	(1)	0	(1)	(1)	0	(1)
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,050	158	1,208	0	1,208	1,129	0	1,129
19	320.3 Water Treatment Equipment	1,472	348	1,820	0	1,820	1,646	0	1,646
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	8	8	0	8	4	0	4
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	358	46	404	0	404	381	0	381
25	330.4 Distribution Reservoirs	(1,449)	412	(1,037)	0	(1,037)	(1,243)	0	(1,243)
26	331.4 Transmission & Distribution	7,687	617	8,304	0	8,304	7,996	0	7,996
27	333.4 Services	555	85	640	0	640	598	0	598
28	334.4 Meters & Meter Installation	3,859	729	4,588	0	4,588	4,223	0	4,223
29	335.4 Hydrants	7	1	8	0	8	8	0	8
30	339.4 Other Plant & Miscellaneous	15	3	18	0	18	17	0	17
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	571	52	623	0	623	597	0	597
34	340.5 Office Furniture & Equipment	722	104	826	0	826	774	0	774
35	340.51 Computer Equipment	1,694	695	2,389	0	2,389	2,042	0	2,042
36	341.5 Transportation Equipment	1,729	401	2,130	0	2,130	1,929	0	1,929
37	342.5 Stores Equipment	8	1	9	0	9	8	0	8
38	343.5 Tools, Shop & Garage Equipment	442	55	497	0	497	469	0	469
39	344.5 Laboratory Equipment	115	53	168	0	168	142	0	142
40	345.5 Power Operated Equipment	802	83	885	0	885	844	0	844
41	346.5 Communication Equipment	212	45	257	0	257	234	0	234
42	347.5 Miscellaneous Equipment	51	14	65	0	65	58	0	58
43	348.5 Other Tangible Plant	252	38	290	0	290	271	0	271
44	**INTANGIBLE PLANT**	30	4	34	0	34	32	0	32
45	**SUPPLY & PUMPING**	5,299	906	6,205	0	6,205	5,752	0	5,752
46	**WATER TREATMENT PLANT**	2,522	514	3,036	0	3,036	2,779	0	2,779
47	**TRANSMISSION & DISTRIBUTION**	11,032	1,893	12,925	0	12,925	11,979	0	11,979
48	**GENERAL PLANT**	6,597	1,541	8,138	0	8,138	7,367	0	7,367
49	**TOTAL ACCUMULATED DEPRECIATION**	25,480	4,858	30,338	0	30,338	27,910	0	27,910

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	21	21	21	21	21	21	23	23	23	23	23	23	23	2	22
4	339.1 Other Plant & Miscellaneous	9	9	9	9	9	9	11	11	11	11	11	11	11	2	10
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	522	528	534	540	546	552	558	564	570	576	582	588	594	72	558
8	305.2 Collecting & Impounding reservoirs	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,064	3,089	3,114	3,139	3,164	3,189	3,216	3,241	3,266	3,291	3,316	3,341	3,366	302	3,215
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
13	310.2 Power Generation Equipment	267	277	287	297	307	317	326	336	346	356	366	376	386	119	326
14	311.2 Pumping Equipment	1,444	1,478	1,512	1,546	1,580	1,614	1,653	1,687	1,721	1,755	1,789	1,823	1,857	413	1,651
15	339.2 Other Plant & Miscellaneous	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	0	(1)
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,050	1,063	1,076	1,089	1,102	1,115	1,130	1,143	1,156	1,169	1,182	1,195	1,208	158	1,129
19	320.3 Water Treatment Equipment	1,472	1,501	1,530	1,559	1,588	1,617	1,646	1,675	1,704	1,733	1,762	1,791	1,820	348	1,646
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1	2	3	4	5	2	3	4	5	6	7	8	8	4
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	358	362	366	370	374	378	380	384	388	392	396	400	404	46	381
25	330.4 Distribution Reservoirs	(1,449)	(1,415)	(1,381)	(1,347)	(1,313)	(1,279)	(1,241)	(1,207)	(1,173)	(1,139)	(1,105)	(1,071)	(1,037)	412	(1,243)
26	331.4 Transmission & Distribution	7,687	7,738	7,789	7,840	7,891	7,942	7,998	8,049	8,100	8,151	8,202	8,253	8,304	617	7,996
27	333.4 Services	555	562	569	576	583	590	598	605	612	619	626	633	640	85	598
28	334.4 Meters & Meter Installation	3,859	3,920	3,981	4,042	4,103	4,164	4,222	4,283	4,344	4,405	4,466	4,527	4,588	729	4,223
29	335.4 Hydrants	7	7	7	7	7	7	8	8	8	8	8	8	8	1	8
30	339.4 Other Plant & Miscellaneous	15	15	15	15	15	15	18	18	18	18	18	18	18	3	17
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	571	576	581	586	591	596	593	598	603	608	613	618	623	52	597
34	340.5 Office Furniture & Equipment	722	731	740	749	758	767	772	781	790	799	808	817	826	104	774
35	340.51 Computer Equipment	1,694	1,752	1,810	1,868	1,926	1,984	2,041	2,099	2,157	2,215	2,273	2,331	2,389	695	2,042
36	341.5 Transportation Equipment	1,729	1,762	1,795	1,828	1,861	1,894	1,932	1,965	1,998	2,031	2,064	2,097	2,130	401	1,929
37	342.5 Stores Equipment	8	8	8	8	8	8	9	9	9	9	9	9	9	1	8
38	343.5 Tools, Shop & Garage Equipment	442	447	452	457	462	467	467	472	477	482	487	492	497	55	469
39	344.5 Laboratory Equipment	115	119	123	127	131	135	144	148	152	156	160	164	168	53	142
40	345.5 Power Operated Equipment	802	809	816	823	830	837	843	850	857	864	871	878	885	83	844
41	346.5 Communication Equipment	212	216	220	224	228	232	233	237	241	245	249	253	257	45	234
42	347.5 Miscellaneous Equipment	51	52	53	54	55	56	59	60	61	62	63	64	65	14	58
43	348.5 Other Tangible Plant	252	255	258	261	264	267	272	275	278	281	284	287	290	38	271
44	**INTANGIBLE PLANT**	30	30	30	30	30	30	34	34	34	34	34	34	34	4	32
45	**SUPPLY & PUMPING**	5,299	5,374	5,449	5,524	5,599	5,674	5,755	5,830	5,905	5,980	6,055	6,130	6,205	906	5,752
46	**WATER TREATMENT PLANT**	2,522	2,565	2,608	2,651	2,694	2,737	2,778	2,821	2,864	2,907	2,950	2,993	3,036	514	2,779
47	**TRANSMISSION & DISTRIBUTION**	11,032	11,189	11,346	11,503	11,660	11,817	11,983	12,140	12,297	12,454	12,611	12,768	12,925	1,893	11,979
48	**GENERAL PLANT**	6,597	6,726	6,855	6,984	7,113	7,242	7,364	7,493	7,622	7,751	7,880	8,009	8,138	1,541	7,367
49	**TOTAL WATER ACCUM. DEPR.**	25,480	25,884	26,288	26,692	27,096	27,500	27,914	28,318	28,722	29,126	29,530	29,934	30,338	4,858	27,910

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	2	0	0	0	0	0	0	2	1
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	2	0	0	0	0	0	0	2	1
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	6	6	6	6	6	6	6	6	6	6	6	6	72	36
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	25	25	25	25	25	27	25	25	25	25	25	25	302	151
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	10	10	10	10	10	9	10	10	10	10	10	10	119	59
14	311.2 Pumping Equipment	34	34	34	34	34	39	34	34	34	34	34	34	413	207
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	13	13	13	13	13	15	13	13	13	13	13	13	158	79
19	320.3 Water Treatment Equipment	29	29	29	29	29	29	29	29	29	29	29	29	348	174
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	4	4	4	4	4	2	4	4	4	4	4	4	46	23
25	330.4 Distribution Reservoirs	34	34	34	34	34	38	34	34	34	34	34	34	412	206
26	331.4 Transmission & Distribution	51	51	51	51	51	56	51	51	51	51	51	51	617	309
27	333.4 Services	7	7	7	7	7	8	7	7	7	7	7	7	85	43
28	334.4 Meters & Meter Installation	61	61	61	61	61	58	61	61	61	61	61	61	729	364
29	335.4 Hydrants	0	0	0	0	0	1	0	0	0	0	0	0	1	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	3	0	0	0	0	0	0	3	2
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5	5	5	5	5	(3)	5	5	5	5	5	5	52	26
34	340.5 Office Furniture & Equipment	9	9	9	9	9	5	9	9	9	9	9	9	104	52
35	340.51 Computer Equipment	58	58	58	58	58	57	58	58	58	58	58	58	695	347
36	341.5 Transportation Equipment	33	33	33	33	33	38	33	33	33	33	33	33	401	201
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	5	5	5	5	5	0	5	5	5	5	5	5	55	27
39	344.5 Laboratory Equipment	4	4	4	4	4	9	4	4	4	4	4	4	53	27
40	345.5 Power Operated Equipment	7	7	7	7	7	6	7	7	7	7	7	7	83	41
41	346.5 Communication Equipment	4	4	4	4	4	1	4	4	4	4	4	4	45	22
42	347.5 Miscellaneous Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
43	348.5 Other Tangible Plant	3	3	3	3	3	5	3	3	3	3	3	3	38	19
44	**INTANGIBLE PLANT**	0	0	0	0	0	4	0	0	0	0	0	0	4	2
45	**SUPPLY & PUMPING**	75	75	75	75	75	81	75	75	75	75	75	75	906	453
46	**WATER TREATMENT PLANT**	43	43	43	43	43	41	43	43	43	43	43	43	514	257
47	**TRANSMISSION & DISTRIBUTION**	157	157	157	157	157	166	157	157	157	157	157	157	1,893	948
48	**GENERAL PLANT**	129	129	129	129	129	122	129	129	129	129	129	129	1,541	770
49	**TOTAL NET ADDITIONS**	404	404	404	404	404	414	404	404	404	404	404	404	4,858	2,430

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	2	0	0	0	0	0	0	2	1
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	2	0	0	0	0	0	0	2	1
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	6	6	6	6	6	6	6	6	6	6	6	6	72	36
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	25	25	25	25	25	27	25	25	25	25	25	25	302	151
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	10	10	10	10	10	9	10	10	10	10	10	10	119	59
14	311.2 Pumping Equipment	34	34	34	34	34	39	34	34	34	34	34	34	413	207
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	13	13	13	13	13	15	13	13	13	13	13	13	158	79
19	320.3 Water Treatment Equipment	29	29	29	29	29	29	29	29	29	29	29	29	348	174
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	4	4	4	4	4	2	4	4	4	4	4	4	46	23
25	330.4 Distribution Reservoirs	34	34	34	34	34	38	34	34	34	34	34	34	412	206
26	331.4 Transmission & Distribution	51	51	51	51	51	55	51	51	51	51	51	51	617	309
27	333.4 Services	7	7	7	7	7	8	7	7	7	7	7	7	85	43
28	334.4 Meters & Meter Installation	61	61	61	61	61	58	61	61	61	61	61	61	729	364
29	335.4 Hydrants	0	0	0	0	0	1	0	0	0	0	0	0	1	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	3	0	0	0	0	0	0	3	2
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5	5	5	5	5	8	5	5	5	5	5	5	63	32
34	340.5 Office Furniture & Equipment	9	9	9	9	9	5	9	9	9	9	9	9	104	52
35	340.51 Computer Equipment	58	58	58	58	58	57	58	58	58	58	58	58	695	347
36	341.5 Transportation Equipment	33	33	33	33	33	38	33	33	33	33	33	33	401	201
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	5	5	5	5	5	0	5	5	5	5	5	5	55	27
39	344.5 Laboratory Equipment	4	4	4	4	4	9	4	4	4	4	4	4	53	27
40	345.5 Power Operated Equipment	7	7	7	7	7	6	7	7	7	7	7	7	83	41
41	346.5 Communication Equipment	4	4	4	4	4	1	4	4	4	4	4	4	45	22
42	347.5 Miscellaneous Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
43	348.5 Other Tangible Plant	3	3	3	3	3	5	3	3	3	3	3	3	38	19
44	**INTANGIBLE PLANT**	0	0	0	0	0	4	0	0	0	0	0	0	4	2
45	**SUPPLY & PUMPING**	75	75	75	75	75	81	75	75	75	75	75	75	906	453
46	**WATER TREATMENT PLANT**	43	43	43	43	43	41	43	43	43	43	43	43	514	257
47	**TRANSMISSION & DISTRIBUTION**	157	157	157	157	157	166	157	157	157	157	157	157	1,893	946
48	**GENERAL PLANT**	129	129	129	129	129	133	129	129	129	129	129	129	1,552	776
49	**TOTAL GROSS ADDITIONS**	404	404	404	404	404	425	404	404	404	404	404	404	4,869	2,436

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	11	0	0	0	0	0	0	11	6
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	11	0	0	0	0	0	0	11	6
49	**TOTAL RETIREMENTS**	0	0	0	0	0	11	0	0	0	0	0	0	11	6

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	22	0.00%	0
4	339.1 Other Plant & Miscellaneous	10	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	558	0.00%	0
8	305.2 Collecting & Impounding reservoirs	1	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	3,215	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	2	0.00%	0
13	310.2 Power Generation Equipment	326	0.00%	0
14	311.2 Pumping Equipment	1,651	0.00%	0
15	339.2 Other Plant & Miscellaneous	(1)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	1,129	0.00%	0
19	320.3 Water Treatment Equipment	1,646	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	4	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	381	0.00%	0
25	330.4 Distribution Reservoirs	(1,243)	0.00%	0
26	331.4 Transmission & Distribution	7,996	30.87%	2,468
27	333.4 Services	598	0.00%	0
28	334.4 Meters & Meter Installation	4,223	0.00%	0
29	335.4 Hydrants	8	0.00%	0
30	339.4 Other Plant & Miscellaneous	17	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	597	0.00%	0
34	340.5 Office Furniture & Equipment	774	0.00%	0
35	340.51 Computer Equipment	2,042	0.00%	0
36	341.5 Transportation Equipment	1,929	0.00%	0
37	342.5 Stores Equipment	8	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	469	0.00%	0
39	344.5 Laboratory Equipment	142	0.00%	0
40	345.5 Power Operated Equipment	844	0.00%	0
41	346.5 Communication Equipment	234	0.00%	0
42	347.5 Miscellaneous Equipment	58	0.00%	0
43	348.5 Other Tangible Plant	271	0.00%	0
44	**INTANGIBLE PLANT**	32	0.00%	0
45	**SUPPLY & PUMPING**	5,752	0.00%	0
46	**WATER TREATMENT PLANT**	2,779	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	11,979	20.60%	2,468
48	**GENERAL PLANT**	7,367	0.00%	0
49	**TOTAL**	27,910	8.84%	2,468

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**03/31/86 Balance Per Books**	9,150
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	675
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	675
14	**12/31/86 Balance**	9,825
15		
16		
17	1987 Additions	450
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	450
21	**12/31/87 Balance**	10,275
22		
23		
24	1988 Additions	500
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	500
28	**12/31/88 Balance**	10,775
29		
30		
31	1989 Additions	450
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	450
35	**12/31/89 Balance**	11,225
36		
37		
38	1990 Additions	675
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	675
42	**12/31/90 Balance**	11,900

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	11,900
2		
3		
4	1991 Additions	450
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	450
8	**12/31/91 Balance**	12,350
9		
10		
11	1992 Additions	1,500
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,500
15	**12/31/92 Balance**	13,850
16		
17		
18	1993 Additions	950
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	950
22	**12/31/93 Balance**	14,800
23		
24		
25	1994 Additions	500
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	500
29	**12/31/94 Balance**	15,300
30		
31		
32	1995 Additions	225
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	225
36	**12/31/95 Balance**	15,525
37		
38		
39	1996 Additions	300
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds	72
42	1996 Net Additions	372
43	**12/31/96 Balance**	15,897

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	72	72	0	72	72	0.00%	0
2	Line/Main Extensions	450	0	450	0	450	450	0	450	0.00%	0
3	Meter Installation Fees	5,250	300	5,550	0	5,550	5,400	0	5,400	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	13.33%	0
5	Cont. Prpty Other than Lines	9,825	0	9,825	0	9,825	9,825	0	9,825	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	15,525	300	15,825	72	15,897	15,675	72	15,747	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	450	450	450	450	450	450	450	450	450	450	450	450	450	0	450
3	Meter Installation Fees	5,250	5,250	5,250	5,250	5,250	5,325	5,400	5,475	5,550	5,550	5,550	5,550	5,550	300	5,400
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	9,825	9,825	9,825	9,825	9,825	9,825	9,825	9,825	9,825	9,825	9,825	9,825	9,825	0	9,825
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	15,525	15,525	15,525	15,525	15,525	15,600	15,675	15,750	15,825	15,825	15,825	15,825	15,825	300	15,675

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	75	75	75	75	0	0	0	0	300	150
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	0	0	0	0	75	75	75	75	0	0	0	0	300	150

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)

Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	75	75	75	75	0	0	0	0	300	150
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	75	75	75	75	0	0	0	0	300	150

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	72	0	0	0	0	0	0	0	0	0	0	0	72	72
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	72	0	0	0	0	0	0	0	0	0	0	0	72	72
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**03/31/86 Balance Per Books**	915
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	134
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	134
14	**12/31/86 Balance**	1,049
15		
16		
17	1987 Additions	251
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	251
21	**12/31/87 Balance**	1,300
22		
23		
24	1988 Additions	263
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	263
28	**12/31/88 Balance**	1,563
29		
30		
31	1989 Additions	275
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	275
35	**12/31/89 Balance**	1,838
36		
37		
38	1990 Additions	289
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	289
42	**12/31/90 Balance**	2,127

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	2,127
2		
3		
4	1991 Additions	303
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	303
8	**12/31/91 Balance**	2,430
9		
10		
11	1992 Additions	328
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	328
15	**12/31/92 Balance**	2,758
16		
17		
18	1993 Additions	358
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	358
22	**12/31/93 Balance**	3,116
23		
24		
25	1994 Additions	376
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	376
29	**12/31/94 Balance**	3,492
30		
31		
32	1995 Additions	385
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	385
36	**12/31/95 Balance**	3,877
37		
38		
39	1996 Additions	621
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	621
43	**12/31/96 Balance**	4,498

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	3	3	0	3	2	0	2	0.00%	0
2	Line/Main Extensions	95	11	106	0	106	100	0	100	0.00%	0
3	Meter Installation Fees	521	270	791	0	791	656	0	656	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	20.60%	0
5	Cont. Prpty Other than Lines	3,261	337	3,598	0	3,598	3,430	0	3,430	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	3,877	621	4,498	0	4,498	4,188	0	4,188	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	3	3	3	3	3	3	3	3	2
2	Line/Main Extensions	95	96	97	98	99	100	100	101	102	103	104	105	106	11	100
3	Meter Installation Fees	521	544	567	590	613	636	653	676	699	722	745	768	791	270	656
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	3,261	3,289	3,317	3,345	3,373	3,401	3,430	3,458	3,486	3,514	3,542	3,570	3,598	337	3,430
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	3,877	3,929	3,981	4,033	4,085	4,137	4,186	4,238	4,290	4,342	4,394	4,446	4,498	621	4,188

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	3	0	0	0	0	0	0	3	2
2	Line/Main Extensions	1	1	1	1	1	0	1	1	1	1	1	1	11	5
3	Meter Installation Fees	23	23	23	23	23	17	23	23	23	23	23	23	270	135
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	28	28	28	28	28	29	28	28	28	28	28	28	337	169
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	52	52	52	52	52	49	52	52	52	52	52	52	621	311

503

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	3	0	0	0	0	0	0	3	2
2	Line/Main Extensions	1	1	1	1	1	0	1	1	1	1	1	1	11	5
3	Meter Installation Fees	23	23	23	23	23	17	23	23	23	23	23	23	270	135
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	28	28	28	28	28	29	28	28	28	28	28	28	337	169
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	52	52	52	52	52	49	52	52	52	52	52	52	621	311

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

505

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

506

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Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12			**PRESENT ANNUAL AFUDC RATE =**		see below	(b)
13						
14			**PROPOSED ANNUAL AFUDC RATE =**		9.85%	(c)
15						
16			**PROPOSED MONTHLY AFUDC RATE =**		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	**TOTAL**	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/2/95 6:09 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
LINE		PLANT		ORDER	PRESENT	PROPOSED	
NO.	PLANT NAME	TYPE	COUNTY	NO.	ANNUAL	ANNUAL	MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M.	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
		PLANT		ORDER	PRESENT	PROPOSED	
	PLANT NAME	TYPE	COUNTY	NO.	ANNUAL	ANNUAL	MONTHLY
	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
	Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
	Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
	Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

	FPSC REGULATED NON-UNIFORM PLANTS				AFUDC RATES		
		PLANT		ORDER	PRESENT	PROPOSED	
	PLANT NAME	TYPE	COUNTY	NO.	ANNUAL	ANNUAL	MONTHLY
	Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
	Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
	Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
	Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
	Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
	Lakeside	W	Citrus		N/A	9.85%	0.785953%
	Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
	Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
	Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
	Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
	Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
	Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
	Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	7.28%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,518	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,884	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(388,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,826)	(393,010)
9	Inventories	479,301	523,094	586,887	610,880	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	187,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,781)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / Alt Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,286	333,872,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,996
6															
7	**GROSS UTILITY PLANT**	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,496)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(98,645,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	**INVESTMENT IN UTILITY PLANT**	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	**TOTAL CASH**	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	82,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	**TOTAL DEFERRED ASSETS**	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,160,458	9,989,381
4															
5	**TOTAL STOCKHOLDERS EQUITY**	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	**TOTAL LONG TERM DEBT**	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	**TOTAL CAPITALIZATION**	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	**TOTAL CURRENT LIABILITIES**	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,060	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,798,359	324,969,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

Note: May not [illegible] due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
				03/31/86 Balance Per Books	0	
1	03/31/86 Balance Per Books	0				
2		0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	7.36%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	8.84%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	30,080	0	30,080	4,890	34,970	16.26%	B-4(W),B-3(W)
3	Other Revenue	510	0	510	0	510		B-4(W)
4	**TOTAL OPERATING REVENUES**	30,590	0	30,590	4,890	35,480		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	20,870	697	21,566	0	21,566		B-5(W)
7	Depreciation net of CIAC Amort	4,058	0	4,058	0	4,058		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	4,011	(88)	3,922	220 (A)	4,142		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(978)	(233)	(1,211)	1,801 (B)	590		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	27,961	375	28,336	2,021	30,357		
12	**NET OPERATING INCOME**	2,629	(375)	2,254	2,869	5,123		
13	**RATE BASE**	69,546	(72)	69,474		69,474		A-1(W)
14	**RATE OF RETURN**	3.78%		3.24%		7.37%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	30,080	0	30,080	8,377		38,457	27.85%	B-4(W),B-3(W)
3	Other Revenue	510	0	510	0		510		B-4(W)
4	**TOTAL OPERATING REVENUES**	30,590	0	30,590	8,377		38,967		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	20,870	697	21,566	0		21,566		B-5(W)
7	Depreciation net of CIAC Amort	4,058	0	4,058	0		4,058		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	4,011	(88)	3,922	377	(A)	4,299		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(978)	(233)	(1,211)	3,086	(B)	1,875		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	27,961	375	28,336	3,463		31,799		
12	**NET OPERATING INCOME**	2,629	(375)	2,254	4,914		7,168		
13	**RATE BASE**	69,546	(72)	69,474			69,474		A-1(W)
14	**RATE OF RETURN**	3.78%		3.24%			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	4.92%	D-1(W)	
3	Rate of Return (%)	10.32%	7.37%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	69,474	69,474	A-1(W)	
6	Required / Requested Income (L3 x L5)	7,168	5,123		
7	Adjusted Income Under Present Rates	2,254	2,254	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	4,914	2,869		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	8,000	4,670		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	8,377	4,890		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	8,000	4,670		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	3,086	1,801		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	377	220		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	4,914	2,869		B-1(W)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost	(4)
21	Long-Term Debt	58.40%	9.06%	5.29%	
22	Customer Deposits	0.86%	6.00%	0.05%	
23	Deferred ITC	0.66%	9.68%	0.06%	
24	Short Term Debt	0.00%	0.00%	0.00%	
25	Preferred Stock	0.00%	0.00%	0.00%	
26	Common Equity	40.81%	12.25%	5.01%	
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)	
28	TOTAL	100.00%		10.32%	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	247	
11			
12	3. Conservation Program Expenses	172	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	63	
15			
16	5. Conservation Elasticity Adjustment	(248)	
17			
18	6. Hewitt Study Expenses	463	
19			
20	7.	0	
21			
22		697	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	47	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(135)	
43			
44		(88)	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(233)	
47			
48	2.	0	
49			
50		(233)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	375	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: E-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	22,244	0	22,244
4	461.2 Metered - Commercial	1,410	0	1,410
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	6,426	0	6,426
8	Subtotal Water Sales	30,080	0	30,080
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	30,080	0	30,080
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	510	0	510
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	510	0	510
26	**TOTAL PRESENT WATER OPERATING REVENUES**	30,590	0	30,590

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	9,709	583	10,292	6,461	308	6,769	896	93	989	2,352	182	2,534
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	2,427	30	2,457	1,615	0	1,615	224	13	236	588	18	605
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,842	(138)	1,705	1,800	(143)	1,657	3	0	3	40	5	45
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	1,315	(105)	1,210	1,315	(105)	1,210	0	0	0	0	0	0
8	620 Materials & Supplies	1,895	28	1,924	1,740	0	1,740	48	5	53	108	23	131
9	631 Contractual Services - Eng.	18	0	18	0	0	0	0	0	0	18	0	18
10	632 Contractual Services - Acct.	96	0	96	0	0	0	0	0	0	96	0	96
11	633 Contractual Services - Legal	58	0	58	0	0	0	0	0	0	58	0	58
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	643	127	770	494	58	552	0	0	0	149	69	218
14	641 Rental of Real Building/Real Property	86	13	99	0	0	0	0	0	0	86	13	99
15	642 Rental of Equipment	158	2	160	154	0	154	0	0	0	4	2	6
16	650 Transportation Expense	603	6	609	527	0	527	34	4	38	42	2	44
17	656 Insurance - Vehicle	66	0	66	0	0	0	0	0	0	66	0	66
18	657 Insurance - General Liability	135	28	163	0	0	0	0	0	0	135	28	163
19	658 Insurance - Workman's Comp (2)	166	1	167	110	0	110	15	1	16	40	0	41
20	659 Insurance - Other	13	0	13	0	0	0	0	0	0	13	0	13
21	660 Advertising Expense	15	13	28	0	0	0	0	0	0	15	13	28
22	666 Reg. Comm. Exp. - Rate Case Amort.	396	0	396	0	0	0	0	0	0	396	0	396
23	667 Reg. Comm. Exp. - Other	32	0	32	0	0	0	0	0	0	32	0	32
24	670 Bad Debt Expense	117	13	130	0	0	0	117	13	130	0	0	0
25	675 Miscellaneous Expenses	1,081	93	1,174	122	0	122	294	17	311	665	77	741
26	**TOTAL WATER O & M EXPENSES**	20,870	697	21,566	14,338	118	14,456	1,631	145	1,776	4,901	434	5,334

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	799	730	845	815	830	813	820	820	799	824	797	817	9,709	583	10,292
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	200	182	211	204	207	203	205	205	200	206	199	204	2,426	30	2,456
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	153	153	154	154	154	154	154	154	154	154	153	154	1,842	(138)	1,704
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	41	525	45	0	45	0	570	0	45	0	45	1,315	(105)	1,210
8	620.1-.8 Materials & Supplies	15	838	92	24	321	100	14	27	396	14	39	14	1,895	28	1,923
9	631.1-.8 Contractual Services - Eng.	1	1	2	2	2	2	2	2	1	2	1	1	18	0	18
10	632.1-.8 Contractual Services - Acct.	8	8	8	8	8	8	8	8	8	8	8	8	96	0	96
11	633.1-.8 Contractual Services - Legal	5	5	5	5	5	5	5	5	5	5	5	5	58	0	58
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	8	70	69	172	9	69	72	10	71	10	71	10	643	127	770
14	641.1-.8 Rental of Real Building/Real Property	7	7	7	7	7	7	7	7	7	7	7	7	86	13	99
15	642.1-.8 Rental of Equipment	0	0	1	77	0	0	0	77	0	0	0	0	158	2	160
16	650.1-.8 Transportation Expense	50	49	49	49	49	49	49	55	49	55	49	49	603	6	609
17	656.1-.8 Insurance - Vehicle	5	5	6	6	6	5	6	6	5	6	5	5	66	0	66
18	657.1-.8 Insurance - General Liability	11	11	12	12	11	11	11	11	11	11	11	11	135	28	163
19	658.1-.8 Insurance - Workman's Comp (2)	14	12	14	14	14	14	14	14	14	14	14	14	166	1	167
20	659.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
21	660.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	15	13	28
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	33	31	34	34	33	33	33	33	33	34	32	33	396	0	396
23	667.1-.8 Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	32	0	32
24	670.1-.8 Bad Debt Expense	10	9	10	10	10	10	10	10	10	10	10	10	117	13	130
25	675.1-.8 Miscellaneous Expenses	92	85	100	93	93	93	88	88	86	89	86	87	1,080	93	1,173
26	TOTAL WATER O & M EXPENSES	1,417	2,243	2,148	1,735	1,764	1,627	1,503	2,107	1,855	1,499	1,493	1,480	20,869	697	21,566

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	531	476	567	539	556	543	547	547	531	547	531	546	6,461	308	6,769
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	133	119	142	135	139	136	137	137	133	137	133	136	1,615	0	1,615
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	150	150	150	150	150	150	150	150	150	150	150	150	1,800	(143)	1,657
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	41	525	45	0	45	0	570	0	45	0	45	1,315	(105)	1,210
8	620.1-.6 Materials & Supplies	2	826	79	11	308	88	1	14	383	1	26	1	1,740	0	1,740
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	(4)	58	56	160	(4)	57	59	(2)	59	(2)	59	(2)	494	58	552
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	77	0	0	0	77	0	0	0	0	154	0	154
16	650.1-.6 Transportation Expense	44	43	43	43	43	43	43	49	43	49	43	43	527	0	527
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	9	8	10	9	10	9	9	9	9	9	9	9	110	0	110
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	13	11	18	12	12	14	7	7	7	7	7	7	122	0	122
26	**TOTAL WATER DIRECT O & M EXPENSES**	876	1,732	1,590	1,179	1,214	1,084	952	1,557	1,314	944	958	935	14,338	118	14,456

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7	Salaries & Wages - Employees	75	68	76	75	75	74	77	76	74	77	74	76	896	93	989
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	19	17	19	19	19	19	19	19	18	19	18	19	224	13	236
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	4	4	4	4	4	4	4	4	4	4	4	4	48	5	53
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	3	3	3	3	3	3	3	3	3	3	3	3	34	4	38
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	15	1	16
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	10	9	10	10	10	10	10	10	10	10	10	10	117	13	130
25	675.7	Miscellaneous Expenses	25	22	25	25	25	24	25	25	24	25	24	25	294	17	311
26		**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	136	124	138	137	137	135	139	138	134	139	135	138	1,631	145	1,776

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	193	186	201	201	198	196	197	198	195	199	192	195	2,352	182	2,534
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	48	46	50	50	49	49	49	49	49	50	48	49	588	18	605
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	3	3	3	3	3	3	3	3	3	3	3	3	40	5	45
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	9	9	9	9	9	9	9	9	9	9	9	9	108	23	131
9	631.8	Contractual Services - Eng.	1	1	2	2	2	2	2	2	1	2	1	1	18	0	18
10	632.8	Contractual Services - Acct.	8	8	8	8	8	8	8	8	8	8	8	8	96	0	96
11	633.8	Contractual Services - Legal	5	5	5	5	5	5	5	5	5	5	5	5	58	0	58
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	12	12	13	13	13	12	12	13	12	13	12	12	149	69	218
14	641.8	Rental of Real Building/Real Property	7	7	7	7	7	7	7	7	7	7	7	7	86	13	99
15	642.8	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	2	6
16	650.8	Transportation Expense	3	3	4	4	4	3	4	4	3	4	3	3	42	2	44
17	656.8	Insurance - Vehicle	5	5	6	6	6	5	6	6	5	6	5	5	66	0	66
18	657.8	Insurance - General Liability	11	11	12	12	11	11	11	11	11	11	11	11	135	28	163
19	658.8	Insurance - Workman's Comp (2)	3	3	3	3	3	3	3	3	3	3	3	3	40	0	41
20	659.8	Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
21	660.8	Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	15	13	28
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	33	31	34	34	33	33	33	33	33	34	32	33	396	0	396
23	667.8	Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	32	0	32
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	55	52	57	57	56	55	56	56	55	56	54	55	665	77	741
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	403	387	420	419	413	408	411	412	407	416	401	407	4,901	434	5,334

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name		1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	9,489	557	(337)	9,709	0	79	41	0	0	463	583	10,292
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	2,357	70	0	2,427	0	20	10	0	0	0	30	2,457
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	1,847	0	(4)	1,842	0	5	0	0	(143)	0	(138)	1,705
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	1,290	25	(0)	1,315	0	0	0	0	(105)	0	(105)	1,210
8	620.1-.8	Materials & Supplies	1,875	37	(16)	1,895	0	10	13	5	0	0	28	1,924
9	631.1-.8	Contractual Services - Eng.	20	0	(2)	18	0	0	0	0	0	0	0	18
10	632.1-.8	Contractual Services - Acct.	104	2	(10)	96	0	0	0	0	0	0	0	96
11	633.1-.8	Contractual Services - Legal	62	1	(6)	58	0	0	0	0	0	0	0	58
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	646	13	(15)	643	0	25	45	56	0	0	127	770
14	641.1-.8	Rental of Real Building/Real Property	93	2	(9)	86	0	13	0	0	0	0	13	99
15	642.1-.8	Rental of Equipment	155	3	(1)	158	0	2	0	0	0	0	2	160
16	650.1-.8	Transportation Expense	599	12	(8)	603	0	6	0	0	0	0	6	609
17	656.1-.8	Insurance - Vehicle	71	1	(7)	66	0	0	0	0	0	0	0	66
18	657.1-.8	Insurance - General Liability	146	3	(14)	135	0	28	0	0	0	0	28	163
19	658.1-.8	Insurance - Workman's Comp (2)	170	(4)	0	166	0	1	0	0	0	0	1	167
20	659.1-.8	Insurance - Other	15	0	(1)	13	0	0	0	0	0	0	0	13
21	660.1-.8	Advertising Expense	16	0	(2)	15	0	0	13	0	0	0	13	28
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	396	396	0	0	0	0	0	0	0	396
23	667.1-.8	Reg. Comm. Exp. - Other	35	0	(3)	32	0	0	0	0	0	0	0	32
24	670.1-.8	Bad Debt Expense	127	0	(10)	117	0	13	0	0	0	0	13	130
25	675.1-.8	Miscellaneous Expenses	1,157	23	(99)	1,081	0	44	49	0	0	0	93	1,174
26	**TOTAL WATER O & M EXPENSES**		20,273	745	(148)	20,870	0	247	172	63	(248)	463	697	21,566

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	6,103	358	(0)	6,461	0	0	0	0	0	308	308	6,769
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	1,516	99	0	1,615	0	0	0	0	0	0	0	1,615
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	1,800	0	0	1,800	0	0	0	0	(143)	0	(143)	1,657
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	1,290	25	(0)	1,315	0	0	0	0	(105)	0	(105)	1,210
8	620.1-.6 Materials & Supplies	1,706	33	0	1,740	0	0	0	0	0	0	0	1,740
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	485	9	(0)	494	0	0	0	58	0	0	58	552
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	151	3	(0)	154	0	0	0	0	0	0	0	154
16	650.1-.6 Transportation Expense	517	10	(0)	527	0	0	0	0	0	0	0	527
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	109	1	0	110	0	0	0	0	0	0	0	110
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	119	2	0	122	0	0	0	0	0	0	0	122
26	TOTAL WATER DIRECT O & M EXPENSES	13,796	542	(0)	14,338	0	0	0	58	(248)	308	118	14,456

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmens Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46.323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	934	55	(93)	896	0	50	0	0	0	43	93	989
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	232	(8)	0	224	0	13	0	0	0	0	13	236
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	3	0	(0)	3	0	0	0	0	0	0	0	3
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	52	1	(5)	48	0	5	0	0	0	0	5	53
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	36	1	(3)	34	0	4	0	0	0	0	4	38
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	17	(1)	0	15	0	1	0	0	0	0	1	16
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	127	0	(10)	117	0	13	0	0	0	0	13	130
25	675.7	Miscellaneous Expenses	318	6	(31)	294	0	17	0	0	0	0	17	311
26		TOTAL WATER O & M EXPENSES	1,720	53	(142)	1,631	0	102	0	0	0	43	145	1,776

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710. Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	2,452	144	(244)	2,352	0	29	41	0	0	112	182	2,534
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	609	(21)	0	588	0	7	10	0	0	0	18	605
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	44	0	(4)	40	0	5	0	0	0	0	5	45
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	117	2	(11)	108	0	5	13	5	0	0	23	131
9	631.8	Contractual Services - Eng.	20	0	(2)	18	0	0	0	0	0	0	0	18
10	632.8	Contractual Services - Acct.	104	2	(10)	96	0	0	0	0	0	0	0	96
11	633.8	Contractual Services - Legal	62	1	(6)	58	0	0	0	0	0	0	0	58
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	161	3	(15)	149	0	25	45	0	0	0	69	218
14	641.8	Rental of Real Building/Real Property	93	2	(9)	86	0	13	0	0	0	0	13	99
15	642.8	Rental of Equipment	4	0	(0)	4	0	2	0	0	0	0	2	6
16	650.8	Transportation Expense	45	1	(4)	42	0	2	0	0	0	0	2	44
17	656.8	Insurance - Vehicle	71	1	(7)	66	0	0	0	0	0	0	0	66
18	657.8	Insurance - General Liability	146	3	(14)	135	0	28	0	0	0	0	28	163
19	658.8	Insurance - Workman's Comp (2)	44	(4)	0	40	0	0	0	0	0	0	0	41
20	659.8	Insurance - Other	15	0	(1)	13	0	0	0	0	0	0	0	13
21	660.8	Advertising Expense	16	0	(2)	15	0	0	13	0	0	0	13	28
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	396	396	0	0	0	0	0	0	0	396
23	667.8	Reg. Comm. Exp. - Other	35	0	(3)	32	0	0	0	0	0	0	0	32
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	719	14	(69)	665	0	27	49	0	0	0	77	741
26		TOTAL WATER O & M EXPENSES	4,757	150	(6)	4,901	0	144	172	5	0	112	434	5,334

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name		(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees	9,489	10,292	803	8.46%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	2,357	2,457	100	4.24%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	1,847	1,705	(142)	(7.70%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	1,290	1,210	(80)	(6.17%)
8	620.1-.8	Materials & Supplies	1,874	1,924	49	2.63%
9	631.1-.8	Contractual Services - Eng.	20	18	(1)	(7.63%)
10	632.1-.8	Contractual Services - Acct.	104	96	(8)	(7.63%)
11	633.1-.8	Contractual Services - Legal	62	58	(5)	(7.63%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	646	770	124	19.21%
14	641.1-.8	Rental of Real Building/Real Property	93	99	6	6.84%
15	642.1-.8	Rental of Equipment	155	160	5	3.23%
16	650.1-.8	Transportation Expense	599	609	10	1.68%
17	656.1-.8	Insurance - Vehicle	71	66	(5)	(7.63%)
18	657.1-.8	Insurance - General Liability	146	163	17	11.54%
19	658.1-.8	Insurance - Workman's Comp	170	167	(3)	(1.58%)
20	659.1-.8	Insurance - Other	15	13	(1)	(7.63%)
21	660.1-.8	Advertising Expense	16	28	12	75.65%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	396	396	100.00%
23	667.1-.8	Reg. Comm. Exp. - Other	35	32	(3)	(9.54%)
24	670.1-.8	Bad Debt Expense	127	130	3	2.35%
25	675.1-.8	Miscellaneous Expenses	1,157	1,174	17	1.49%
26	**TOTAL WATER O & M EXPENSES**		20,272	21,566	1,294	6.38%
27	**TOTAL (LESS ACCTS 666 & 667)**		20,237	21,138	901	4.45%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6	Salaries & Wages - Employees	6,103	6,769	666	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	1,516	1,615	99	6.53%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	1,800	1,657	(143)	(7.94%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	1,290	1,210	(80)	(6.20%)
8	620.1-.6	Materials & Supplies	1,706	1,740	34	1.99%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	485	552	67	13.81%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	151	154	3	1.99%
16	650.1-.6	Transportation Expense	517	527	10	1.93%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	109	110	1	0.92%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	119	122	3	2.52%
26	**TOTAL WATER O & M EXPENSES**		13,796	14,456	660	4.78%
27	**TOTAL (LESS ACCTS 666 & 667)**		13,796	14,456	660	4.78%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.7	Salaries & Wages - Employees	934	989	55	5.89%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	232	236	4	1.72%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	3	3	0	0.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	52	53	1	1.94%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	36	38	1	2.74%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	17	16	(1)	(5.98%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	127	130	3	2.36%
25	675.7	Miscellaneous Expenses	318	311	(7)	(2.20%)
26	**TOTAL WATER O & M EXPENSES**		1,720	1,776	56	3.26%
27	**TOTAL (LESS ACCTS 666 & 667)**		1,720	1,776	56	3.26%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC

Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	2,452	2,534	82	3.34%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	609	605	(4)	(0.66%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	44	45	1	2.29%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	117	131	14	12.00%
9	631.8	Contractual Services - Eng.	20	18	(1)	(5.12%)
10	632.8	Contractual Services - Acct.	104	96	(8)	(7.71%)
11	633.8	Contractual Services - Legal	62	58	(5)	(8.00%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	161	218	57	35.37%
14	641.8	Rental of Real Building/Real Property	93	99	6	6.47%
15	642.8	Rental of Equipment	4	6	2	47.13%
16	650.8	Transportation Expense	45	44	(1)	(2.21%)
17	656.8	Insurance - Vehicle	71	66	(5)	(7.03%)
18	657.8	Insurance - General Liability	146	163	17	11.63%
19	658.8	Insurance - Workman's Comp	44	41	(3)	(6.84%)
20	659.8	Insurance - Other	15	13	(1)	(6.89%)
21	660.8	Advertising Expense	16	28	12	75.81%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	396	396	100.00%
23	667.8	Reg. Comm. Exp. - Other	35	32	(3)	(8.52%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	719	741	22	3.06%
26	**TOTAL WATER O & M EXPENSES**		4,757	5,334	578	12.15%
27	**TOTAL (LESS ACCTS 666 & 667)**		4,721	4,906	185	3.92%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	2	
51	Marco Island	Docket No. 920655-WS	$106,820	74	
52	GIGA	Docket No. 920199-WS	$677,601	471	
53	Lehigh	Docket No. 911188-WS	$67,100	47	
54			854,174	594	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	692	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	300	
58			1,427,241	992	
59	Total Projected Rate Case Expense		2,281,415	1,586	
60	Annual Amortization		$570,354	$396	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	87	
64	% of Total		100.000000%	0.069515%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1		**See Volume II for detailed support.**		

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**									
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	95	40	2.50%	2	0	2	0.00%	0	2
4	339.1	Other Plant & Misc.	53	25	4.00%	2	0	2	0.00%	0	2
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	1,017	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	2,369	33	3.03%	72	0	72	0.00%	0	72
8	305.2	Collect. & Impound.	6	50	2.00%	0	0	0	0.00%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	9,064	30	3.33%	302	0	302	0.00%	0	302
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	14	35	2.86%	0	0	0	0.00%	0	0
13	310.2	Power Generation Equpi.	2,372	20	5.00%	119	0	119	0.00%	0	119
14	311.2	Pumping Equipment	8,263	20	5.00%	413	0	413	0.00%	0	413
15	339.2	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	1	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	5,223	33	3.03%	158	0	158	0.00%	0	158
19	320.3	Water Treatment Equip.	7,654	22	4.55%	348	0	348	0.00%	0	348
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	208	25	4.00%	8	0	8	0.00%	0	8
22		**TRANSMISSION & DISTRIBUTION**									
23	303.4	Land & Land Rights	1	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	1,528	33	3.03%	46	0	46	0.00%	0	46
25	330.4	Distr. Reservoirs	15,261	37	2.70%	412	0	412	0.00%	0	412
26	331.4	Transmission & Distribution	26,500	43	2.33%	617	0	617	30.87%	190	427
27	333.4	Services	3,416	40	2.50%	85	0	85	0.00%	0	85
28	334.4	Meters & Meter Installation	14,572	20	5.00%	729	0	729	0.00%	0	729
29	335.4	Hydrants	52	45	2.22%	1	0	1	0.00%	0	1
30	339.4	Other Plant & Misc.	64	25	4.00%	3	0	3	0.00%	0	3
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	249	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	2,534	40	2.50%	63	0	63	0.00%	0	63
34	340.5	Office Furniture & Equipment	1,566	15	6.67%	104	0	104	0.00%	0	104
35	340.51	Computer Equipment	4,168	6	16.67%	695	0	695	0.00%	0	695
36	341.5	Transportation Equipment	2,405	6	16.67%	401	0	401	0.00%	0	401
37	342.5	Stores Equipment	23	18	5.56%	1	0	1	0.00%	0	1
38	343.5	Tools, Shop & Garage	873	16	6.25%	55	0	55	0.00%	0	55
39	344.5	Laboratory Equipment	791	15	6.67%	53	0	53	0.00%	0	53
40	345.5	Power Operated Equipment	1,000	12	8.33%	83	0	83	0.00%	0	83
41	346.5	Communication Equipment	454	10	10.00%	45	0	45	0.00%	0	45
42	347.5	Miscellaneous Equipment	204	15	6.67%	14	0	14	0.00%	0	14
43	348.5	Other Tangible Plant	384	10	10.00%	38	0	38	0.00%	0	38
44		**INTANGIBLE PLANT**	148		2.70%	4	0	4	0.00%	0	4
45		**SUPPLY & PUMPING**	23,105		3.92%	906	0	906	0.00%	0	906
46		**WATER TREATMENT PLANT**	13,087		3.93%	514	0	514	0.00%	0	514
47		**TRANSMISSION & DISTRIBUTION**	61,394		3.08%	1,893	0	1,893	10.04%	190	1,703
48		**GENERAL PLANT**	14,648		10.60%	1,552	0	1,552	0.00%	0	1,552
49		**TOTAL DEPRECIATION EXPENSE**	112,382		4.33%	4,869	0	4,869	3.90%	190	4,679
50		**LESS: AMORTIZATION OF CIAC**				(621)	0	(621)		0	(621)
51		**NET DEPRECIATION EXPENSE - WATER**				4,248	0	4,248		190	4,058

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			**1996 USED & USEFUL CIAC AMORTIZATION EXPENSE**		
Line No.	**WATER** CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	72	3.63%	3	0	3	0.00%	0	3
2	Line/Main Extension Fees	450	2.37%	11	0	11	0.00%	0	11
3	Meter Installation Fees	5,400	5.00%	270	0	270	0.00%	0	270
4	Contributed Lines	0	2.37%	0	0	0	10.04%	0	0
5	Contributed Property Other Than Lines	9,825	3.43%	337	0	337	0.00%	0	337
6	Service Installation Fees	0	2.49%	0	0	0	0.00%	0	0
7	**TOTAL WATER CIAC AMORT. EXP.**	15,747		621	0	621		0	621

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	2,369	72	3.04%
3	305.2 Collecting & Impounding reservoirs	6	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	9,064	302	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	14	0	0.00%
8	310.2 Power Generation Equipment	2,372	119	5.02%
9	311.2 Pumping Equipment	8,263	413	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	5,223	158	3.03%
12	320.3 Water Treatment Equipment	7,654	348	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	208	8	3.84%
15	330.4 Distribution Reservoirs	15,261	412	2.70%
16	**COMPOSITE RATE**	50,435	1,832	3.63%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	1,528	46	3.01%
19	331.4 Transmission & Distribution	26,500	617	2.33%
20	335.4 Hydrants	52	1	1.92%
21	339.4 Other Plant & Miscellaneous	64	3	4.69%
22	**COMPOSITE RATE**	28,144	667	2.37%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	14,572	729	5.00%
25	**COMPOSITE RATE**	14,572	729	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	3,416	85	2.49%
28	**COMPOSITE RATE**	3,416	85	2.49%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	50,435	1,832	3.63%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	28,144	667	2.37%
32	Meter Installation Fees (Line 25)	14,572	729	5.00%
33	Service Installation Fees (Line 28)	3,416	85	2.49%
34	**COMPOSITE RATE**	96,567	3,313	3.43%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,377	0	1,377	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	777	47	823	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	777	47	823		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,858	0	1,858		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,858	0	1,858		
10	Non-used & Useful Percent			7.28%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(135)	(135)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,858	(135)	1,723		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	4,011	(88)	3,922		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1996 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	30,590	0	30,590	B-4(W)
3	Less:				
4	O & M Expenses	20,870	697	21,566	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	4,058	0	4,058	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	4,011	(88)	3,922	B-15(W)
8	Pre-Tax Operating Expenses	28,939	608	29,547	
9	**PRE-TAX OPERATING INCOME**	1,651	(608)	1,043	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	1,651	(608)	1,043	
12	Less:				
13	Interest Expense:				
14	Rate Base	69,546	(72)	69,474	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	3,679	(4)	3,675	C-3
17	Net Taxable Income (L11 - L16)	(2,028)	(604)	(2,632)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(782)	(233)	(1,015)	
20	Less:				
21	Parent Debt Adjustment	171	0	171	C-1(W)
22	Investment Tax Credit	24	0	24	C-7(W)
23	**TOTAL INCOME TAXES**	(978)	(233)	(1,211)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	3.90%	0.00%	3.90%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1996 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	312,579	0	312,579	A-5 (W)
2	Utility Land & Land Rights	12,833	0	12,833	A-5 (W)
3	Non-Used and Useful	(72,076)	0	(72,076)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(66,165)	0	(66,165)	A-9 (W)
6	CIAC	(10,387)	(36)	(10,423)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,583	0	1,583	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(1,139)	0	(1,139)	Vol. II
13	Deferred Taxes	(4,459)	0	(4,459)	C-7 (W)
14	Working Capital Allowance	6,599	0	6,599	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	179,368	(36)	179,332	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	**F. CIAC:**			A-12 (W)
40	1. Transfer Unclaimed Refunds to CIAC	(36)	(36)	
41				
42	2.			
43		0	0	
44				
45		(36)	(36)	
46				
47	**SUBTOTAL**	(36)	(36)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	(36)	(36)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**07/02/86 Balance Per Books**	130,125
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	28,180
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	28,180
14	**12/31/86 Balance**	158,305
15		
16		
17	1987 Additions	13,829
18	1987 Retirements	347
19	1987 Adjustments	0
20	1987 Net Additions	13,482
21	**12/31/87 Balance**	171,787
22		
23		
24	1988 Additions	28,267
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	28,267
28	**12/31/88 Balance**	200,054
29		
30		
31	1989 Additions	52,899
32	1989 Retirements	578
33	1989 Adjustments	0
34	1989 Net Additions	52,321
35	**12/31/89 Balance**	252,375
36		
37		
38	1990 Additions	5,016
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	5,016
42	**12/31/90 Balance**	257,391

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		257,391
2			
3			4,310
4	1991 Additions		7,026
5	1991 Retirements		0
6	1991 Adjustments		(2,716)
7	1991 Net Additions		254,675
8	**12/31/91 Balance**		
9			
10			169
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		169
14	1992 Net Additions		254,844
15	**12/31/92 Balance**		
16			
17			2,380
18	1993 Additions		0
19	1993 Retirements		1,133
20	1993 Adjustments	General Plant Allocation True-up	3,513
21	1993 Net Additions		258,357
22	**12/31/93 Balance**		
23			
24			10,201
25	1994 Additions		679
26	1994 Retirements		0
27	1994 Adjustments		9,522
28	1994 Net Additions		267,879
29	**12/31/94 Balance**		
30			(183)
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	56,945
32	1995 Additions		252
33	1995 Retirements		0
34	1995 Adjustments		56,693
35	1995 Net Additions		324,389
36	**12/31/95 Balance**		
37			(1,713)
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	5,004
39	1996 Additions		19
40	1996 Retirements		0
41	1996 Adjustments		4,985
42	1996 Net Additions		327,661
43	**12/31/96 Balance**		

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/96 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,533	0	0	0	1,533	0	1,533	1,533	0	1,533
4	339.1 Other Plant & Miscellaneous	89	0	0	0	89	0	89	89	0	89
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	35	0	0	0	35	0	35	35	0	35
7	304.2 Structures & Improvements	11,487	0	0	0	11,487	0	11,487	11,487	0	11,487
8	305.2 Collecting & Impounding reservoirs	11	0	0	0	11	0	11	11	0	11
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	42,215	0	0	0	42,215	0	42,215	42,215	0	42,215
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	32	0	0	0	32	0	32	32	0	32
13	310.2 Power Generation Equipment	6,300	0	0	0	6,300	0	6,300	6,300	0	6,300
14	311.2 Pumping Equipment	31,492	0	0	0	31,492	0	31,492	31,492	0	31,492
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	12,362	0	0	0	12,362	0	12,362	12,362	0	12,362
18	304.3 Structures & Improvements	7,217	0	0	0	7,217	0	7,217	7,217	0	7,217
19	320.3 Water Treatment Equipment	19,488	0	0	0	19,488	0	19,488	19,488	0	19,488
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	728	0	728	728	0	728	364	0	364
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	2	0	0	0	2	0	2	2	0	2
24	304.4 Structures & Improvements	1	0	0	0	1	0	1	1	0	1
25	330.4 Distribution Reservoirs	326	0	0	0	326	0	326	326	0	326
26	331.4 Transmission & Distribution	144,330	0	0	0	144,330	0	144,330	144,330	0	144,330
27	333.4 Services	11,086	680	0	680	11,766	0	11,766	11,426	0	11,426
28	334.4 Meters & Meter Installation	10,287	1,275	0	1,275	11,562	0	11,562	10,924	0	10,924
29	335.4 Hydrants	102	0	0	0	102	0	102	102	0	102
30	339.4 Other Plant & Miscellaneous	84	0	0	0	84	0	84	84	0	84
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	434	0	0	0	434	0	434	434	0	434
33	304.5 Structures & Improvements	4,414	37	(19)	18	4,432	0	4,432	4,427	0	4,427
34	340.5 Office Furniture & Equipment	2,736	0	0	0	2,736	0	2,736	2,736	0	2,736
35	340.51 Computer Equipment	6,445	1,382	0	1,382	7,828	0	7,828	7,282	0	7,282
36	341.5 Transportation Equipment	4,089	186	0	186	4,274	0	4,274	4,201	0	4,201
37	342.5 Stores Equipment	39	0	0	0	39	0	39	39	0	39
38	343.5 Tools, Shop & Garage Equipment	1,491	56	0	56	1,547	0	1,547	1,525	0	1,525
39	344.5 Laboratory Equipment	1,356	44	0	44	1,400	0	1,400	1,383	0	1,383
40	345.5 Power Operated Equipment	1,374	616	0	616	1,989	0	1,989	1,746	0	1,746
41	346.5 Communication Equipment	792	0	0	0	792	0	792	792	0	792
42	347.5 Miscellaneous Equipment	356	0	0	0	356	0	356	356	0	356
43	348.5 Other Tangible Plant	671	0	0	0	671	0	671	671	0	671
44	**INTANGIBLE PLANT**	1,622	0	0	0	1,622	0	1,622	1,622	0	1,622
45	**SUPPLY & PUMPING**	91,572	0	0	0	91,572	0	91,572	91,572	0	91,572
46	**WATER TREATMENT PLANT**	39,067	728	0	728	39,795	0	39,795	39,431	0	39,431
47	**TRANSMISSION & DISTRIBUTION**	166,217	1,955	0	1,955	168,172	0	168,172	167,195	0	167,195
48	**GENERAL PLANT**	24,197	2,321	(19)	2,302	26,499	0	26,499	25,592	0	25,592
49	**TOTAL PLANT IN SERVICE**	322,676	5,004	(19)	4,985	327,661	0	327,661	325,412	0	325,412
50	**LAND & LAND RIGHTS**	12,833	0	0	0	12,833	0	12,833	12,833	0	12,833
51	**TOTAL PIS LESS LAND**	309,842	5,004	(19)	4,985	314,827	0	314,827	312,579	0	312,579

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	1,533	0	1,533
4	339.1 Other Plant & Miscellaneous	89	89	89	89	89	89	89	89	89	89	89	89	89	0	89
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	35	35	35	35	35	35	35	35	35	35	35	35	35	0	35
7	304.2 Structures & Improvements	11,487	11,487	11,487	11,487	11,487	11,487	11,487	11,487	11,487	11,487	11,487	11,487	11,487	0	11,487
8	305.2 Collecting & Impounding reservoirs	11	11	11	11	11	11	11	11	11	11	11	11	11	0	11
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	42,215	42,215	42,215	42,215	42,215	42,215	42,215	42,215	42,215	42,215	42,215	42,215	42,215	0	42,215
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	32	32	32	32	32	32	32	32	32	32	32	32	32	0	32
13	310.2 Power Generation Equipment	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	6,300	0	6,300
14	311.2 Pumping Equipment	31,492	31,492	31,492	31,492	31,492	31,492	31,492	31,492	31,492	31,492	31,492	31,492	31,492	0	31,492
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	12,362	12,362	12,362	12,362	12,362	12,362	12,362	12,362	12,362	12,362	12,362	12,362	12,362	0	12,362
18	304.3 Structures & Improvements	7,217	7,217	7,217	7,217	7,217	7,217	7,217	7,217	7,217	7,217	7,217	7,217	7,217	0	7,217
19	320.3 Water Treatment Equipment	19,488	19,488	19,488	19,488	19,488	19,488	19,488	19,488	19,488	19,488	19,488	19,488	19,488	0	19,488
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	61	121	182	243	303	364	425	485	546	607	668	728	728	364
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
24	304.4 Structures & Improvements	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
25	330.4 Distribution Reservoirs	326	326	326	326	326	326	326	326	326	326	326	326	326	0	326
26	331.4 Transmission & Distribution	144,330	144,330	144,330	144,330	144,330	144,330	144,330	144,330	144,330	144,330	144,330	144,330	144,330	0	144,330
27	333.4 Services	11,086	11,142	11,199	11,256	11,312	11,369	11,426	11,482	11,539	11,596	11,652	11,709	11,766	680	11,426
28	334.4 Meters & Meter Installation	10,287	10,393	10,499	10,605	10,712	10,818	10,924	11,031	11,137	11,243	11,349	11,456	11,562	1,275	10,924
29	335.4 Hydrants	102	102	102	102	102	102	102	102	102	102	102	102	102	0	102
30	339.4 Other Plant & Miscellaneous	84	84	84	84	84	84	84	84	84	84	84	84	84	0	84
31	**GENERAL PLANT**															-
32	303.5 Land & Land Rights	434	434	434	434	434	434	434	434	434	434	434	434	434	0	434
33	304.5 Structures & Improvements	4,414	4,429	4,430	4,433	4,434	4,435	4,419	4,420	4,420	4,423	4,426	4,429	4,432	18	4,427
34	340.5 Office Furniture & Equipment	2,736	2,736	2,736	2,736	2,736	2,736	2,736	2,736	2,736	2,736	2,736	2,736	2,736	0	2,736
35	340.51 Computer Equipment	6,445	6,994	7,036	7,149	7,172	7,194	7,328	7,351	7,373	7,486	7,596	7,715	7,828	1,382	7,282
36	341.5 Transportation Equipment	4,089	4,162	4,168	4,183	4,186	4,189	4,207	4,210	4,213	4,229	4,243	4,259	4,274	186	4,201
37	342.5 Stores Equipment	39	39	39	39	39	39	39	39	39	39	39	39	39	0	39
38	343.5 Tools, Shop & Garage Equipment	1,491	1,513	1,515	1,519	1,520	1,521	1,527	1,528	1,528	1,533	1,537	1,542	1,547	56	1,525
39	344.5 Laboratory Equipment	1,356	1,374	1,375	1,378	1,379	1,380	1,384	1,385	1,386	1,389	1,393	1,396	1,400	44	1,383
40	345.5 Power Operated Equipment	1,374	1,618	1,637	1,657	1,697	1,707	1,767	1,777	1,787	1,837	1,886	1,939	1,989	618	1,746
41	346.5 Communication Equipment	792	792	792	792	792	792	792	792	792	792	792	792	792	0	792
42	347.5 Miscellaneous Equipment	356	356	356	356	356	356	356	356	356	356	356	356	356	0	356
43	348.5 Other Tangible Plant	671	671	671	671	671	671	671	671	671	671	671	671	671	0	671
44	**INTANGIBLE PLANT**	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	1,622	0	1,622
45	**SUPPLY & PUMPING**	91,572	91,572	91,572	91,572	91,572	91,572	91,572	91,572	91,572	91,572	91,572	91,572	91,572	0	91,572
46	**WATER TREATMENT PLANT**	39,067	39,128	39,188	39,249	39,310	39,370	39,431	39,492	39,553	39,613	39,674	39,735	39,795	728	39,431
47	***TRANSMISSION & DISTRIBUTION***	166,217	166,380	166,543	166,706	166,869	167,032	167,195	167,358	167,521	167,684	167,847	168,009	168,172	1,955	167,195
48	**GENERAL PLANT**	24,197	25,118	25,199	25,379	25,417	25,455	25,661	25,698	25,736	25,926	26,109	26,309	26,499	2,302	25,592
49	**TOTAL PLANT IN SERVICE**	322,676	323,820	324,115	324,528	324,790	325,051	325,481	325,742	326,004	326,417	326,824	327,247	327,661	4,985	325,412
50	**LAND & LAND RIGHTS**	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	12,833	0	12,833
51	**TOTAL PIS LESS LAND**	309,842	310,987	311,282	311,695	311,956	312,218	312,648	312,909	313,170	313,584	313,991	314,414	314,827	4,985	312,579

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	61	61	61	61	61	61	61	61	61	61	61	61	728	364
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	57	57	57	57	57	57	57	57	57	57	57	57	680	340
28	334.4 Meters & Meter Installation	106	106	106	106	106	106	106	106	106	106	106	106	1,275	638
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	15	1	3	1	1	(16)	1	1	3	3	3	3	18	12
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	548	42	113	23	23	134	23	23	113	109	119	113	1,382	837
36	341.5 Transportation Equipment	74	6	15	3	3	18	3	3	15	15	16	15	186	112
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	22	2	5	1	1	5	1	1	5	4	5	5	56	34
39	344.5 Laboratory Equipment	17	1	4	1	1	4	1	1	4	3	4	4	44	27
40	345.5 Power Operated Equipment	244	19	50	10	10	60	10	10	50	49	53	50	616	373
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	61	61	61	61	61	61	61	61	61	61	61	61	728	364
47	**TRANSMISSION & DISTRIBUTION**	163	163	163	163	163	163	163	163	163	163	163	163	1,955	978
48	**GENERAL PLANT**	921	71	190	38	38	206	38	38	190	183	200	190	2,302	1,395
49	**TOTAL NET ADDITIONS**	1,144	295	413	261	261	430	261	261	413	407	423	413	4,985	2,737
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,144	295	413	261	261	430	261	261	413	407	423	413	4,985	2,737

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	61	61	61	61	61	61	61	61	61	61	61	61	728	364
22	***TRANSMISSION & DISTRIBUTION***														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	*331.4 Transmission & Distribution*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	57	57	57	57	57	57	57	57	57	57	57	57	680	340
28	334.4 Meters & Meter Installation	106	106	106	106	106	106	106	106	106	106	106	106	1,275	638
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	*339.4 Other Plant & Miscellaneous*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	15	1	3	1	1	4	1	1	3	3	3	3	37	23
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	548	42	113	23	23	134	23	23	113	109	119	113	1,382	837
36	341.5 Transportation Equipment	74	6	15	3	3	18	3	3	15	15	16	15	186	112
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	22	2	5	1	1	5	1	1	5	4	5	5	56	34
39	344.5 Laboratory Equipment	17	1	4	1	1	4	1	1	4	3	4	4	44	27
40	345.5 Power Operated Equipment	244	19	50	10	10	60	10	10	50	49	53	50	616	373
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	61	61	61	61	61	61	61	61	61	61	61	61	728	364
47	**TRANSMISSION & DISTRIBUTION**	163	163	163	163	163	163	163	163	163	163	163	163	1,955	978
48	**GENERAL PLANT**	921	71	190	38	38	225	38	38	190	183	200	190	2,321	1,406
49	**TOTAL GROSS ADDITIONS**	1,144	295	413	261	261	449	261	261	413	407	423	413	5,004	2,748
50	***LAND & LAND RIGHTS***	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,144	295	413	261	261	449	261	261	413	407	423	413	5,004	2,748

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	19	0	0	0	0	0	0	19	10
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	19	0	0	0	0	0	0	19	10
49	**TOTAL RETIREMENTS**	0	0	0	0	0	19	0	0	0	0	0	0	19	10
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	19	0	0	0	0	0	0	19	10

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimbell

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	302.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	1,533	0.00%	0
4	339.1 Other Plant & Miscellaneous	89	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	35	0.00%	0
7	304.2 Structures & Improvements	11,487	46.10%	5,296
8	305.2 Collecting & Impounding reservoirs	11	46.10%	5
9	306.2 Lake, River & Other Intakes	0	46.10%	0
10	307.2 Wells & Springs	42,215	46.10%	19,461
11	308.2 Infiltration Galleries & Tunnels	0	46.10%	0
12	309.2 Supply Mains	32	46.10%	15
13	310.2 Power Generation Equipment	6,300	0.00%	0
14	311.2 Pumping Equipment	31,492	46.10%	14,518
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	12,362	0.00%	0
18	304.3 Structures & Improvements	7,217	0.00%	0
19	320.3 Water Treatment Equipment	19,488	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	364	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	2	0.00%	0
24	304.4 Structures & Improvements	1	0.00%	0
25	330.4 Distribution Reservoirs	326	0.00%	0
26	331.4 Transmission & Distribution	144,330	34.23%	49,407
27	333.4 Services	11,426	0.00%	0
28	334.4 Meters & Meter Installation	10,924	0.00%	0
29	335.4 Hydrants	102	0.00%	0
30	339.4 Other Plant & Miscellaneous	84	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	434	0.00%	0
33	304.5 Structures & Improvements	4,427	0.00%	0
34	340.5 Office Furniture & Equipment	2,736	0.00%	0
35	340.51 Computer Equipment	7,282	0.00%	0
36	341.5 Transportation Equipment	4,201	0.00%	0
37	342.5 Stores Equipment	39	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,525	0.00%	0
39	344.5 Laboratory Equipment	1,383	0.00%	0
40	345.5 Power Operated Equipment	1,746	0.00%	0
41	346.5 Communication Equipment	792	0.00%	0
42	347.5 Miscellaneous Equipment	356	0.00%	0
43	348.5 Other Tangible Plant	871	0.00%	0
44	**INTANGIBLE PLANT**	1,622	0.00%	0
45	**SUPPLY & PUMPING**	91,572	42.91%	39,295
46	**WATER TREATMENT PLANT**	39,431	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	167,195	29.55%	49,407
48	**GENERAL PLANT**	25,592	0.00%	0
49	**TOTAL PLANT IN SERVICE**	325,412	27.26%	88,702
50	**LAND & LAND RIGHTS**	12,833	0.00%	0
51	**TOTAL PIS LESS LAND**	312,579	28.38%	88,702

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] *Final* [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	
		AVERAGE 1996 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	88,702	0	88,702	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(16,426)	0	(16,426)	A-9 (W)
4	CIAC	(233)	0	(233)	A-12 (W)
5	Accumulated Amort. of CIAC	33	0	33	A-14 (W)
6	*Advances for Construction*	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	72,076	0	72,076	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**07/02/86 Balance Per Books**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	1,643
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	1,643
14	**12/31/86 Balance**	1,643
15		
16		
17	1987 Additions	3,796
18	1987 Retirements	347
19	1987 Adjustments	0
20	1987 Net Additions	3,449
21	**12/31/87 Balance**	5,092
22		
23		
24	1988 Additions	4,314
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	4,314
28	**12/31/88 Balance**	9,406
29		
30		
31	1989 Additions	5,316
32	1989 Retirements	578
33	1989 Adjustments	0
34	1989 Net Additions	4,738
35	**12/31/89 Balance**	14,144
36		
37		
38	1990 Additions	6,033
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	6,033
42	**12/31/90 Balance**	20,177

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		20,177
2			
3			
4	1991 Additions		6,062
5	1991 Retirements		751
6	1991 Adjustments		0
7	1991 Net Additions		5,311
8	**12/31/91 Balance**		25,488
9			
10			
11	1992 Additions		6,030
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		6,030
15	**12/31/92 Balance**		31,519
16			
17			
18	1993 Additions		6,062
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	7,390
21	1993 Net Additions		13,452
22	**12/31/93 Balance**		44,970
23			
24			
25	1994 Additions		7,842
26	1994 Retirements		679
27	1994 Adjustments		0
28	1994 Net Additions		7,163
29	**12/31/94 Balance**		52,133
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(82)
32	1995 Additions		9,002
33	1995 Retirements		252
34	1995 Adjustments		0
35	1995 Net Additions		8,750
36	**12/31/95 Balance**		60,801
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(490)
39	1996 Additions		11,728
40	1996 Retirements		19
41	1996 Adjustments		0
42	1996 Net Additions		11,709
43	**12/31/96 Balance**		72,020

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	362	38	400	0	400	381	0	381
4	339.1 Other Plant & Miscellaneous	18	4	22	0	22	20	0	20
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	2,151	348	2,499	0	2,499	2,325	0	2,325
8	305.2 Collecting & Impounding reservoirs	2	0	2	0	2	2	0	2
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	10,018	1,406	11,424	0	11,424	10,721	0	10,721
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	6	1	7	0	7	7	0	7
13	310.2 Power Generation Equipment	1,497	315	1,812	0	1,812	1,655	0	1,655
14	311.2 Pumping Equipment	7,343	1,575	8,918	0	8,918	8,131	0	8,131
15	339.2 Other Plant & Miscellaneous	(2)	0	(2)	0	(2)	(2)	0	(2)
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,602	219	1,821	0	1,821	1,712	0	1,712
19	320.3 Water Treatment Equipment	4,060	887	4,947	0	4,947	4,503	0	4,503
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	15	15	0	15	8	0	8
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	69	9	78	0	78	73	0	73
26	331.4 Transmission & Distribution	17,773	3,363	21,136	0	21,136	19,455	0	19,455
27	333.4 Services	2,160	286	2,446	0	2,446	2,303	0	2,303
28	334.4 Meters & Meter Installation	1,694	546	2,240	0	2,240	1,967	0	1,967
29	335.4 Hydrants	14	2	16	0	16	15	0	15
30	339.4 Other Plant & Miscellaneous	18	3	21	0	21	20	0	20
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	998	92	1,089	0	1,089	1,043	0	1,043
34	340.5 Office Furniture & Equipment	1,261	182	1,443	0	1,443	1,352	0	1,352
35	340.51 Computer Equipment	2,960	1,214	4,174	0	4,174	3,567	0	3,567
36	341.5 Transportation Equipment	3,020	700	3,720	0	3,720	3,370	0	3,370
37	342.5 Stores Equipment	13	2	15	0	15	14	0	14
38	343.5 Tools, Shop & Garage Equipment	771	95	866	0	866	819	0	819
39	344.5 Laboratory Equipment	201	92	293	0	293	246	0	246
40	345.5 Power Operated Equipment	1,402	145	1,547	0	1,547	1,474	0	1,474
41	346.5 Communication Equipment	370	79	449	0	449	410	0	410
42	347.5 Miscellaneous Equipment	90	24	114	0	114	102	0	102
43	348.5 Other Tangible Plant	441	67	508	0	508	474	0	474
44	**INTANGIBLE PLANT**	380	42	422	0	422	401	0	401
45	**SUPPLY & PUMPING**	21,015	3,645	24,660	0	24,660	22,838	0	22,838
46	**WATER TREATMENT PLANT**	5,662	1,121	6,783	0	6,783	6,223	0	6,223
47	**TRANSMISSION & DISTRIBUTION**	21,728	4,209	25,937	0	25,937	23,832	0	23,832
48	**GENERAL PLANT**	11,526	2,692	14,218	0	14,218	12,871	0	12,871
49	**TOTAL ACCUMULATED DEPRECIATION**	60,311	11,709	72,020	0	72,020	66,165	0	66,165

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	362	365	368	371	374	377	382	385	388	391	394	397	400	38	381
4	339.1 Other Plant & Miscellaneous	18	18	18	18	18	18	22	22	22	22	22	22	22	4	20
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	2,151	2,180	2,209	2,238	2,267	2,296	2,325	2,354	2,383	2,412	2,441	2,470	2,499	348	2,325
8	305.2 Collecting & Impounding reservoirs	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	10,018	10,135	10,252	10,369	10,486	10,603	10,722	10,839	10,956	11,073	11,190	11,307	11,424	1,406	10,721
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	6	6	6	6	6	6	7	7	7	7	7	7	7	1	7
13	310.2 Power Generation Equipment	1,497	1,523	1,549	1,575	1,601	1,627	1,656	1,682	1,708	1,734	1,760	1,786	1,812	315	1,655
14	311.2 Pumping Equipment	7,343	7,474	7,605	7,736	7,867	7,998	8,132	8,263	8,394	8,525	8,656	8,787	8,918	1,575	8,131
15	339.2 Other Plant & Miscellaneous	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	0	(2)
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,602	1,620	1,638	1,656	1,674	1,692	1,713	1,731	1,749	1,767	1,785	1,803	1,821	219	1,712
19	320.3 Water Treatment Equipment	4,060	4,134	4,208	4,282	4,356	4,430	4,503	4,577	4,651	4,725	4,799	4,873	4,947	887	4,503
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1	2	3	4	5	9	10	11	12	13	14	15	15	8
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	69	70	71	72	73	74	72	73	74	75	76	77	78	9	73
26	331.4 Transmission & Distribution	17,773	18,053	18,333	18,613	18,893	19,173	19,456	19,736	20,016	20,296	20,576	20,856	21,136	3,363	19,455
27	333.4 Services	2,160	2,184	2,208	2,232	2,256	2,280	2,302	2,326	2,350	2,374	2,398	2,422	2,446	286	2,303
28	334.4 Meters & Meter Installation	1,694	1,740	1,786	1,832	1,878	1,924	1,964	2,010	2,056	2,102	2,148	2,194	2,240	546	1,967
29	335.4 Hydrants	14	14	14	14	14	14	16	16	16	16	16	16	16	2	15
30	339.4 Other Plant & Miscellaneous	18	18	18	18	18	18	21	21	21	21	21	21	21	3	20
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	998	1,007	1,016	1,025	1,034	1,043	1,035	1,044	1,053	1,062	1,071	1,080	1,089	92	1,043
34	340.5 Office Furniture & Equipment	1,261	1,276	1,291	1,306	1,321	1,336	1,353	1,368	1,383	1,398	1,413	1,428	1,443	182	1,352
35	*340.51 Computer Equipment*	2,960	3,061	3,162	3,263	3,364	3,465	3,568	3,669	3,770	3,871	3,972	4,073	4,174	1,214	3,567
36	341.5 Transportation Equipment	3,020	3,078	3,136	3,194	3,252	3,310	3,372	3,430	3,488	3,546	3,604	3,662	3,720	700	3,370
37	342.5 Stores Equipment	13	13	13	13	13	13	15	15	15	15	15	15	15	2	14
38	343.5 Tools, Shop & Garage Equipment	771	779	787	795	803	811	818	826	834	842	850	858	866	95	819
39	*344.5 Laboratory Equipment*	201	209	217	225	233	241	245	253	261	269	277	285	293	92	246
40	345.5 Power Operated Equipment	1,402	1,414	1,426	1,438	1,450	1,462	1,475	1,487	1,499	1,511	1,523	1,535	1,547	145	1,474
41	346.5 Communication Equipment	370	377	384	391	398	405	407	414	421	428	435	442	449	79	410
42	347.5 Miscellaneous Equipment	90	92	94	96	98	100	102	104	106	108	110	112	114	24	102
43	*348.5 Other Tangible Plant*	441	447	453	459	465	471	472	478	484	490	496	502	508	67	474
44	**INTANGIBLE PLANT**	380	383	386	389	392	395	404	407	410	413	416	419	422	42	401
45	**SUPPLY & PUMPING**	21,015	21,318	21,621	21,924	22,227	22,530	22,842	23,145	23,448	23,751	24,054	24,357	24,660	3,645	22,838
46	**WATER TREATMENT PLANT**	5,662	5,755	5,848	5,941	6,034	6,127	6,225	6,318	6,411	6,504	6,597	6,690	6,783	1,121	6,223
47	**TRANSMISSION & DISTRIBUTION**	21,726	22,079	22,430	22,781	23,132	23,483	23,831	24,182	24,533	24,884	25,235	25,586	25,937	4,209	23,832
48	**GENERAL PLANT**	11,526	11,752	11,978	12,204	12,430	12,656	12,862	13,088	13,314	13,540	13,766	13,992	14,218	2,692	12,871
49	***TOTAL WATER ACCUM. DEPR.***	60,311	61,287	62,263	63,239	64,215	65,191	66,164	67,140	68,116	69,092	70,068	71,044	72,020	11,709	66,165

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3	3	3	3	3	5	3	3	3	3	3	3	38	19
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	4	0	0	0	0	0	0	4	2
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	29	29	29	29	29	29	29	29	29	29	29	29	348	174
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	117	117	117	117	117	119	117	117	117	117	117	117	1,406	703
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	1	0	0	0	0	0	0	1	1
13	310.2 Power Generation Equipment	26	26	26	26	26	29	26	26	26	26	26	26	315	158
14	311.2 Pumping Equipment	131	131	131	131	131	134	131	131	131	131	131	131	1,575	788
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	18	18	18	18	18	21	18	18	18	18	18	18	219	110
19	320.3 Water Treatment Equipment	74	74	74	74	74	73	74	74	74	74	74	74	887	443
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	4	1	1	1	1	1	1	15	8
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
26	331.4 Transmission & Distribution	280	280	280	280	280	283	280	280	280	280	280	280	3,363	1,682
27	333.4 Services	24	24	24	24	24	22	24	24	24	24	24	24	286	143
28	334.4 Meters & Meter Installation	46	46	46	46	46	40	46	46	46	46	46	46	546	273
29	335.4 Hydrants	0	0	0	0	0	2	0	0	0	0	0	0	2	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	3	0	0	0	0	0	0	3	2
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	9	9	9	9	9	(7)	9	9	9	9	9	9	92	45
34	340.5 Office Furniture & Equipment	15	15	15	15	15	17	15	15	15	15	15	15	182	91
35	340.51 Computer Equipment	101	101	101	101	101	103	101	101	101	101	101	101	1,214	607
36	341.5 Transportation Equipment	58	58	58	58	58	62	58	58	58	58	58	58	700	350
37	342.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
38	343.5 Tools, Shop & Garage Equipment	8	8	8	8	8	7	8	8	8	8	8	8	95	47
39	344.5 Laboratory Equipment	8	8	8	8	8	4	8	8	8	8	8	8	92	46
40	345.5 Power Operated Equipment	12	12	12	12	12	13	12	12	12	12	12	12	145	73
41	346.5 Communication Equipment	7	7	7	7	7	2	7	7	7	7	7	7	79	39
42	347.5 Miscellaneous Equipment	2	2	2	2	2	2	2	2	2	2	2	2	24	12
43	348.5 Other Tangible Plant	6	6	6	6	6	1	6	6	6	6	6	6	67	33
44	**INTANGIBLE PLANT**	3	3	3	3	3	9	3	3	3	3	3	3	42	21
45	**SUPPLY & PUMPING**	303	303	303	303	303	312	303	303	303	303	303	303	3,645	1,824
46	**WATER TREATMENT PLANT**	93	93	93	93	93	98	93	93	93	93	93	93	1,121	561
47	**TRANSMISSION & DISTRIBUTION**	351	351	351	351	351	348	351	351	351	351	351	351	4,209	2,105
48	**GENERAL PLANT**	226	226	226	226	226	206	226	226	226	226	226	226	2,692	1,344
49	**TOTAL NET ADDITIONS**	976	976	976	976	976	973	976	976	976	976	976	976	11,709	5,855

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3	3	3	3	3	5	3	3	3	3	3	3	36	19
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	4	0	0	0	0	0	0	4	2
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	29	29	29	29	29	29	29	29	29	29	29	29	348	174
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	117	117	117	117	117	119	117	117	117	117	117	117	1,406	703
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	1	0	0	0	0	0	0	1	1
13	310.2 Power Generation Equipment	26	26	26	26	26	29	26	26	26	26	26	26	315	158
14	311.2 Pumping Equipment	131	131	131	131	131	134	131	131	131	131	131	131	1,575	788
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	18	18	18	18	18	21	18	18	18	18	18	18	219	110
19	320.3 Water Treatment Equipment	74	74	74	74	74	73	74	74	74	74	74	74	887	443
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	4	1	1	1	1	1	1	15	8
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1	1	1	1	1	(2)	1	1	1	1	1	1	9	4
26	331.4 Transmission & Distribution	280	280	280	280	280	283	280	280	280	280	280	280	3,363	1,682
27	333.4 Services	24	24	24	24	24	22	24	24	24	24	24	24	286	143
28	334.4 Meters & Meter Installation	46	46	46	46	46	40	46	46	46	46	46	46	546	273
29	335.4 Hydrants	0	0	0	0	0	2	0	0	0	0	0	0	2	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	3	0	0	0	0	0	0	3	2
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	9	9	9	9	9	12	9	9	9	9	9	9	111	56
34	340.5 Office Furniture & Equipment	15	15	15	15	15	17	15	15	15	15	15	15	182	91
35	340.51 Computer Equipment	101	101	101	101	101	103	101	101	101	101	101	101	1,214	607
36	341.5 Transportation Equipment	58	58	58	58	58	62	58	58	58	58	58	58	700	350
37	342.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
38	343.5 Tools, Shop & Garage Equipment	8	8	8	8	8	7	8	8	8	8	8	8	95	47
39	344.5 Laboratory Equipment	8	8	8	8	8	4	8	8	8	8	8	8	92	46
40	345.5 Power Operated Equipment	12	12	12	12	12	13	12	12	12	12	12	12	145	73
41	346.5 Communication Equipment	7	7	7	7	7	2	7	7	7	7	7	7	79	39
42	347.5 Miscellaneous Equipment	2	2	2	2	2	2	2	2	2	2	2	2	24	12
43	348.5 Other Tangible Plant	6	6	6	6	6	1	6	6	6	6	6	6	67	33
44	**INTANGIBLE PLANT**	3	3	3	3	3	9	3	3	3	3	3	3	42	21
45	**SUPPLY & PUMPING**	303	303	303	303	303	312	303	303	303	303	303	303	3,645	1,824
46	**WATER TREATMENT PLANT**	93	93	93	93	93	96	93	93	93	93	93	93	1,121	561
47	**TRANSMISSION & DISTRIBUTION**	351	351	351	351	351	348	351	351	351	351	351	351	4,209	2,105
48	**GENERAL PLANT**	226	226	226	226	226	225	226	226	226	226	226	226	2,711	1,355
49	***TOTAL GROSS ADDITIONS***	976	976	976	976	976	992	976	976	976	976	976	976	11,728	5,866

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	19	0	0	0	0	0	0	19	10
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	19	0	0	0	0	0	0	19	10
49	**TOTAL RETIREMENTS**	0	0	0	0	0	19	0	0	0	0	0	0	19	10

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	381	0.00%	0
4	339.1 Other Plant & Miscellaneous	20	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	2,325	46.10%	1,072
8	305.2 Collecting & Impounding reservoirs	2	46.10%	1
9	306.2 Lake, River & Other Intakes	0	46.10%	0
10	307.2 Wells & Springs	10,721	46.10%	4,942
11	308.2 Infiltration Galleries & Tunnels	0	46.10%	0
12	309.2 Supply Mains	7	46.10%	3
13	310.2 Power Generation Equipment	1,655	0.00%	0
14	311.2 Pumping Equipment	8,131	46.10%	3,748
15	339.2 Other Plant & Miscellaneous	(2)	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	1,712	0.00%	0
19	320.3 Water Treatment Equipment	4,503	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	8	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	73	0.00%	0
26	331.4 Transmission & Distribution	19,455	34.23%	6,660
27	333.4 Services	2,303	0.00%	0
28	334.4 Meters & Meter Installation	1,967	0.00%	0
29	335.4 Hydrants	15	0.00%	0
30	339.4 Other Plant & Miscellaneous	20	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	1,043	0.00%	0
34	340.5 Office Furniture & Equipment	1,352	0.00%	0
35	340.51 Computer Equipment	3,567	0.00%	0
36	341.5 Transportation Equipment	3,370	0.00%	0
37	342.5 Stores Equipment	14	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	819	0.00%	0
39	344.5 Laboratory Equipment	246	0.00%	0
40	345.5 Power Operated Equipment	1,474	0.00%	0
41	346.5 Communication Equipment	410	0.00%	0
42	347.5 Miscellaneous Equipment	102	0.00%	0
43	348.5 Other Tangible Plant	474	0.00%	0
44	**INTANGIBLE PLANT**	401	0.00%	0
45	**SUPPLY & PUMPING**	22,838	42.76%	9,766
46	**WATER TREATMENT PLANT**	6,223	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	23,832	27.95%	6,660
48	**GENERAL PLANT**	12,871	0.00%	0
49	**TOTAL**	66,165	24.83%	16,426

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**07/02/86 Balance Per Books**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	975
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	975
21	**12/31/87 Balance**	975
22		
23		
24	1988 Additions	3,050
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	3,050
28	**12/31/88 Balance**	4,025
29		
30		
31	1989 Additions	675
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	675
35	**12/31/89 Balance**	4,700
36		
37		
38	1990 Additions	1,014
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	1,014
42	**12/31/90 Balance**	5,714

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	5,714
2		
3		
4	1991 Additions	225
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	225
8	**12/31/91 Balance**	5,939
9		
10		
11	1992 Additions	2,100
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	2,100
15	**12/31/92 Balance**	8,039
16		
17		
18	1993 Additions	1,350
19	1993 Retirements	50
20	1993 Adjustments	0
21	1993 Net Additions	1,300
22	**12/31/93 Balance**	9,339
23		
24		
25	1994 Additions	650
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	650
29	**12/31/94 Balance**	9,989
30		
31		
32	1995 Additions	225
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	225
36	**12/31/95 Balance**	10,214
37		
38		
39	1996 Additions	375
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds	36
42	1996 Net Additions	411
43	**12/31/96 Balance**	10,625

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	36	36	0	36	36	0.00%	0
2	Line/Main Extensions	150	0	150	0	150	150	0	150	0.00%	0
3	Meter Installation Fees	9,275	375	9,650	0	9,650	9,448	0	9,448	0.00%	0
4	Contributed Lines	789	0	789	0	789	789	0	789	29.55%	233
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	42.91%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	10,214	375	10,589	36	10,625	10,387	36	10,423	2.24%	233
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)

Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	150	150	150	150	150	150	150	150	150	150	150	150	150	0	150
3	Meter Installation Fees	9,275	9,275	9,275	9,275	9,275	9,350	9,425	9,500	9,575	9,650	9,650	9,650	9,650	375	9,448
4	Contributed Lines	789	789	789	789	789	789	789	789	789	789	789	789	789	0	789
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	10,214	10,214	10,214	10,214	10,214	10,289	10,364	10,439	10,514	10,589	10,589	10,589	10,589	375	10,387

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	75	75	75	75	75	0	0	0	375	173
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	0	0	0	0	75	75	75	75	75	0	0	0	375	173

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	75	75	75	75	75	0	0	0	375	173
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	75	75	75	75	75	0	0	0	375	173

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

575

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 8
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	36	0	0	0	0	0	0	0	0	0	0	0	36	36
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	36	0	0	0	0	0	0	0	0	0	0	0	36	36
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**07/02/86 Balance Per Books**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	*1987 Adjustments*	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	63
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	63
28	**12/31/88 Balance**	63
29		
30		
31	1989 Additions	109
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	109
35	**12/31/89 Balance**	172
36		
37		
38	1990 Additions	130
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	130
42	**12/31/90 Balance**	302

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	302
2		
3		
4	1991 Additions	146
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	146
8	**12/31/91 Balance**	447
9		
10		
11	1992 Additions	175
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	175
15	**12/31/92 Balance**	622
16		
17		
18	1993 Additions	217
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	217
22	**12/31/93 Balance**	839
23		
24		
25	1994 Additions	242
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	242
29	**12/31/94 Balance**	1,081
30		
31		
32	1995 Additions	253
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	253
36	**12/31/95 Balance**	1,334
37		
38		
39	1996 Additions	494
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	494
43	**12/31/96 Balance**	1,828

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	1	1	0	1	1	0	1	0.00%	0
2	Line/Main Extensions	31	3	34	0	34	33	0	33	0.00%	0
3	Meter Installation Fees	1,195	472	1,667	0	1,667	1,431	0	1,431	0.00%	0
4	Contributed Lines	109	18	127	0	127	118	0	118	27.95%	33
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	42.76%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	1,335	494	1,829	0	1,829	1,583	0	1,583	2.08%	33

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
2	Line/Main Extensions	31	31	31	31	31	31	34	34	34	34	34	34	34	3	33
3	Meter Installation Fees	1,195	1,234	1,273	1,312	1,351	1,390	1,433	1,472	1,511	1,550	1,589	1,628	1,667	472	1,431
4	Contributed Lines	109	111	113	115	117	119	115	117	119	121	123	125	127	18	118
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	1,335	1,376	1,417	1,458	1,499	1,540	1,583	1,624	1,665	1,706	1,747	1,788	1,829	494	1,583

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	1	0	0	0	0	0	0	1	1
2	Line/Main Extensions	0	0	0	0	0	3	0	0	0	0	0	0	3	2
3	Meter Installation Fees	39	39	39	39	39	43	39	39	39	39	39	39	472	236
4	Contributed Lines	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	41	41	41	41	41	43	41	41	41	41	41	41	494	248

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	1	0	0	0	0	0	0	1	1
2	Line/Main Extensions	0	0	0	0	0	3	0	0	0	0	0	0	3	2
3	Meter Installation Fees	39	39	39	39	39	43	39	39	39	39	39	39	472	236
4	Contributed Lines	2	2	2	2	2	(4)	2	2	2	2	2	2	18	9
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	41	41	41	41	41	43	41	41	41	41	41	41	494	248

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical ( ) Projected (x)
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12			**PRESENT ANNUAL AFUDC RATE =**		see below	(b)
13						
14			**PROPOSED ANNUAL AFUDC RATE =**		9.85%	(c)
15						
16			**PROPOSED MONTHLY AFUDC RATE =**		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	*Class of Capital*	*Balance*	*Adjustments*	*Adjustments*	*Adjustments*	*Calculation*
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	**TOTAL**	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

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Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) AFUDC RATES PROPOSED ANNUAL	(7) AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) AFUDC RATES PROPOSED ANNUAL	(14) AFUDC RATES PROPOSED MONTHLY
1	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
2	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
3	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
4	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
5	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
6	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
7	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
8	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
9	Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
10	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
11	Skyforest	W	Lake	930423	10.63%	9.85%	0.785953%
12	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
13	St Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
14	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
15	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
16	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
17	Sunny Hills	W & S	Washingtor	930423	10.63%	9.85%	0.785953%
18	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
19	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
20	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
21	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
22	Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
23	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
24	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
25	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
26	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
27	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.00%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	27.26%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,688	4,561,516	4,485,728	4,396,985	4,548,529	4,458,554	4,636,059	4,618,754	4,483,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,328	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,826)	(393,910)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	180,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,820	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,968	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	126,513	132,053	135,593	139,133	142,723	146,283	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,781
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,897,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,832,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,130,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,280,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,996
6															
7	GROSS UTILITY PLANT	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,610
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,903	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,116	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	**TOTAL DEFERRED ASSETS**	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	.8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	**TOTAL STOCKHOLDERS EQUITY**	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	**TOTAL LONG TERM DEBT**	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	**TOTAL CAPITALIZATION**	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	**TOTAL CURRENT LIABILITIES**	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,760,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	**TOTAL DEFERRED CREDITS**	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	**TOTAL CAPITAL AND LIABILITIES**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

592

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
				07/02/86 Balance Per Books	0	
1	07/02/86 Balance Per Books	0				
2		0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	28.38%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	24.83%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	29,841	0	29,841	7,129	36,970	23.89%	B-4(W),B-3(W)
3	Other Revenue	1,140	0	1,140	0	1,140		B-4(W)
4	**TOTAL OPERATING REVENUES**	30,981	0	30,981	7,129	38,110		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	26,143	1,249	27,392	0	27,392		B-5(W)
7	Depreciation net of CIAC Amort	8,554	0	8,554	0	8,554		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	6,837	(1,131)	5,706	321 (A)	6,027		B-15(W),B-1(W):3/3
10	Provision for Income Taxes	(8,282)	(45)	(8,327)	2,626 (B)	(5,701)		B-16(W),B-1(W):3/3
11	**TOTAL OPERATING EXPENSES**	33,252	73	33,325	2,947	36,272		
12	**NET OPERATING INCOME**	(2,271)	(73)	(2,344)	4,182	1,838		
13	**RATE BASE**	179,368	(36)	179,332		179,332		A-1(W)
14	**RATE OF RETURN**	(1.27%)		(1.31%)		1.02%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	29,841	0	29,841	35,536		65,377	119.08%	B-4(W),B-3(W)
3	Other Revenue	1,140	0	1,140	0		1,140		B-4(W)
4	**TOTAL OPERATING REVENUES**	30,981	0	30,981	35,536		66,517		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	26,143	1,249	27,392	0		27,392		B-5(W)
7	Depreciation net of CIAC Amort	8,554	0	8,554	0		8,554		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	6,837	(1,131)	5,706	1,599	(A)	7,305		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(8,282)	(45)	(8,327)	13,091	(B)	4,764		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	33,252	73	33,325	14,690		48,015		
12	**NET OPERATING INCOME**	(2,271)	(73)	(2,344)	20,846		18,502		
13	**RATE BASE**	179,368	(36)	179,332			179,332		A-1(W)
14	**RATE OF RETURN**	(1.27%)		(1.31%)			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-10.92%	D-1(W)	
3	Rate of Return (%)	10.32%	1.02%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	179,332	179,332	A-1(W)	
6	Required / Requested Income (L3 x L5)	18,502	1,838		
7	Adjusted Income Under Present Rates	(2,344)	(2,344)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	20,846	4,182		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	33,937	6,808		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	35,536	7,129		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	33,937	6,808		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	13,091	2,626		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,599	321		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	20,846	4,182		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

6/7/95 4:20 PM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	431	
11			
12	3. Conservation Program Expenses	301	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	66	
15			
16	5. Conservation Elasticity Adjustment	(173)	
17			
18	6. Hewitt Study Expenses	625	
19			
20	7.	0	
21			
22		1,249	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	67	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(1,198)	
43			
44		(1,131)	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(45)	
47			
48	2.	0	
49			
50		(45)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	73	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	29,841	0	29,841
4	461.2 Metered - Commercial	0	0	0
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	29,841	0	29,841
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	29,841	0	29,841
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	1,140	0	1,140
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	1,140	0	1,140
26	**TOTAL PRESENT WATER OPERATING REVENUES**	30,981	0	30,981

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	13,110	835	13,945	7,435	354	7,789	1,566	162	1,728	4,109	318	4,428
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	3,276	52	3,329	1,858	0	1,858	391	22	413	1,027	31	1,058
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,114	(153)	1,961	2,040	(162)	1,878	5	0	5	69	9	78
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	133	(11)	122	133	(11)	122	0	0	0	0	0	0
8	620 Materials & Supplies	1,656	49	1,705	1,384	0	1,384	83	9	92	188	40	229
9	631 Contractual Services - Eng.	32	0	32	0	0	0	0	0	0	32	0	32
10	632 Contractual Services - Acct.	167	0	167	0	0	0	0	0	0	167	0	167
11	633 Contractual Services - Legal	101	0	101	0	0	0	0	0	0	101	0	101
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	717	178	895	457	57	514	0	0	0	260	121	381
14	641 Rental of Real Building/Real Property	150	23	173	0	0	0	0	0	0	150	23	173
15	642 Rental of Equipment	193	4	197	186	0	186	0	0	0	7	4	11
16	650 Transportation Expense	1,031	11	1,042	899	0	899	59	7	66	73	4	77
17	656 Insurance - Vehicle	115	0	115	0	0	0	0	0	0	115	0	115
18	657 Insurance - General Liability	236	49	285	0	0	0	0	0	0	236	49	285
19	658 Insurance - Workman's Comp (2)	224	2	226	127	0	127	27	1	28	70	1	71
20	659 Insurance - Other	23	0	23	0	0	0	0	0	0	23	0	23
21	660 Advertising Expense	26	23	49	0	0	0	0	0	0	26	23	49
22	666 Reg. Comm. Exp. - Rate Case Amort.	693	0	693	0	0	0	0	0	0	693	0	693
23	667 Reg. Comm. Exp. - Other	56	0	56	0	0	0	0	0	0	56	0	56
24	670 Bad Debt Expense	205	22	227	0	0	0	205	22	227	0	0	0
25	675 Miscellaneous Expenses	1,887	163	2,050	212	0	212	514	30	544	1,161	134	1,295
26	**TOTAL WATER O & M EXPENSES**	26,143	1,249	27,392	14,731	238	14,969	2,850	253	3,103	8,562	758	9,320

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	1,083	994	1,146	1,105	1,120	1,101	1,103	1,103	1,077	1,109	1,072	1,097	13,110	835	13,945
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	271	248	286	276	280	275	276	276	269	277	268	274	3,276	52	3,328
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	176	176	176	176	176	176	176	176	176	176	176	176	2,114	(153)	1,961
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	13	13	13	0	13	13	13	13	13	13	13	0	133	(11)	122
8	620.1-.8 Materials & Supplies	26	397	344	93	26	144	127	97	330	25	24	24	1,656	49	1,705
9	631.1-.8 Contractual Services - Eng.	3	2	3	3	3	3	3	3	3	3	3	3	32	0	32
10	632.1-.8 Contractual Services - Acct.	14	13	14	14	14	14	14	14	14	14	14	14	167	0	167
11	633.1-.8 Contractual Services - Legal	8	8	9	9	8	8	8	8	8	9	8	8	101	0	101
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	14	76	13	169	16	76	141	79	18	79	16	16	717	178	895
14	641.1-.8 Rental of Real Building/Real Property	12	12	13	13	13	12	13	13	12	13	12	12	150	23	173
15	642.1-.8 Rental of Equipment	1	1	93	1	1	1	92	1	1	1	1	1	193	4	197
16	650.1-.8 Transportation Expense	85	84	85	85	85	84	85	94	84	94	84	83	1,031	11	1,042
17	656.1-.8 Insurance - Vehicle	9	9	10	10	10	10	10	10	10	10	9	10	115	0	115
18	657.1-.8 Insurance - General Liability	19	19	20	20	20	20	20	20	20	20	19	20	236	49	285
19	658.1-.8 Insurance - Workman's Comp (2)	19	17	20	19	19	19	19	19	18	19	18	19	224	2	226
20	659.1-.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23
21	660.1-.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	26	23	49
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	57	55	59	59	58	58	58	58	57	59	57	58	693	0	693
23	667.1-.8 Reg. Comm. Exp. - Other	5	4	5	5	5	5	5	5	5	5	5	5	56	0	56
24	670.1-.8 Bad Debt Expense	17	16	17	17	17	17	17	17	17	18	17	17	205	22	227
25	675.1-.8 Miscellaneous Expenses	162	149	175	163	162	163	153	153	151	155	150	151	1,887	163	2,050
26	**TOTAL WATER O & M EXPENSES**	1,998	2,296	2,504	2,240	2,050	2,202	2,337	2,163	2,286	2,102	1,972	1,994	26,145	1,249	27,394

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

601

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	615	550	662	622	642	629	625	625	607	627	607	624	7,435	354	7,789
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	154	137	165	155	161	157	156	156	152	157	152	156	1,858	0	1,858
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	170	170	170	170	170	170	170	170	170	170	170	170	2,040	(162)	1,878
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	13	13	13	0	13	13	13	13	13	13	13	0	133	(11)	122
8	620.1-.6 Materials & Supplies	3	376	320	70	3	122	104	74	307	2	2	2	1,384	0	1,384
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	(7)	56	(9)	147	(6)	54	119	57	(4)	57	(4)	(3)	457	57	514
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	92	0	0	0	92	0	0	0	0	0	186	0	186
16	650.1-.6 Transportation Expense	74	73	73	73	73	73	73	83	73	83	73	72	899	0	899
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	11	9	11	11	11	11	11	11	10	11	10	11	127	0	127
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	23	19	32	20	21	24	12	12	12	13	12	12	212	0	212
26	**TOTAL WATER DIRECT O & M EXPENSES**	1,057	1,404	1,530	1,269	1,089	1,253	1,375	1,202	1,342	1,132	1,037	1,043	14,731	238	14,969

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 4 0f 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	131	119	132	131	132	130	134	132	129	134	129	132	1,566	162	1,728
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	33	30	33	33	33	32	33	33	32	33	32	33	391	22	413
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	7	6	7	7	7	7	7	7	7	7	7	7	83	9	92
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	5	4	5	5	5	5	5	5	5	5	5	5	59	7	66
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	2	2	2	2	2	2	2	2	2	2	2	2	27	1	28
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	17	16	17	17	17	17	17	17	17	18	17	17	205	22	227
25	675.7 Miscellaneous Expenses	43	39	43	43	43	43	44	43	42	44	42	43	514	30	544
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	238	217	241	239	240	237	243	241	235	244	235	240	2,850	253	3,103

603

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 5 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	338	324	352	351	346	342	345	345	341	348	336	341	4,109	318	4,428
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	84	81	88	88	86	85	86	86	85	87	84	85	1,027	31	1,058
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	6	5	6	6	6	6	6	6	6	6	6	6	69	9	78
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	15	15	16	16	16	16	16	16	16	16	15	16	188	40	229
9	631.8 Contractual Services - Eng.	3	2	3	3	3	3	3	3	3	3	3	3	32	0	32
10	632.8 Contractual Services - Acct.	14	13	14	14	14	14	14	14	14	14	14	14	167	0	167
11	633.8 Contractual Services - Legal	8	8	9	9	8	8	8	8	8	9	8	8	101	0	101
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	21	21	22	22	22	22	22	22	22	22	21	22	260	121	381
14	641.8 Rental of Real Building/Real Property	12	12	13	13	13	12	13	13	12	13	12	12	150	23	173
15	642.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	7	4	11
16	650.8 Transportation Expense	6	6	6	6	6	6	6	6	6	6	6	6	73	4	77
17	656.8 Insurance - Vehicle	9	9	10	10	10	10	10	10	10	10	9	10	115	0	115
18	657.8 Insurance - General Liability	19	19	20	20	20	20	20	20	20	20	19	20	236	49	285
19	658.8 Insurance - Workman's Comp (2)	6	6	6	6	6	6	6	6	6	6	6	6	70	1	71
20	659.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23
21	660.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	26	23	49
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	57	55	59	59	58	58	58	58	57	59	57	58	693	0	693
23	667.8 Reg. Comm. Exp. - Other	5	4	5	5	5	5	5	5	5	5	5	5	56	0	56
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	95	92	99	99	98	97	97	98	96	98	95	96	1,161	134	1,295
26	**TOTAL WATER ALLOCATED A & G EXPENSES**	704	675	733	732	721	712	719	719	710	726	700	711	8,562	758	9,320

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No.	and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	12,939	760	(589)	13,110	0	138	72	0	0	625	835	13,945
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	3,213	63	0	3,276	0	35	18	0	0	0	52	3,329
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	2,122	0	(8)	2,114	0	9	0	0	(162)	0	(153)	1,961
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	130	3	0	133	0	0	0	0	(11)	0	(11)	122
8	620.1-.8	Materials & Supplies	1,652	32	(28)	1,656	0	17	23	9	0	0	49	1,705
9	631.1-.8	Contractual Services - Eng.	34	1	(3)	32	0	0	0	0	0	0	0	32
10	632.1-.8	Contractual Services - Acct.	181	4	(17)	167	0	0	0	0	0	0	0	167
11	633.1-.8	Contractual Services - Legal	109	2	(10)	101	0	0	0	0	0	0	0	101
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	730	14	(27)	717	0	43	78	57	0	0	178	895
14	641.1-.8	Rental of Real Building/Real Property	162	3	(16)	150	0	23	0	0	0	0	23	173
15	642.1-.8	Rental of Equipment	190	4	(0)	193	0	3	1	0	0	0	4	197
16	650.1-.8	Transportation Expense	1,025	20	(14)	1,031	0	11	0	0	0	0	11	1,042
17	656.1-.8	Insurance - Vehicle	124	2	(12)	115	0	0	0	0	0	0	0	115
18	657.1-.8	Insurance - General Liability	255	5	(24)	236	0	49	0	0	0	0	49	285
19	658.1-.8	Insurance - Workman's Comp (2)	231	(7)	0	224	0	2	0	0	0	0	2	226
20	659.1-.8	Insurance - Other	25	0	(2)	23	0	0	0	0	0	0	0	23
21	660.1-.8	Advertising Expense	28	1	(3)	26	0	0	23	0	0	0	23	49
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	693	693	0	0	0	0	0	0	0	693
23	667.1-.8	Reg. Comm. Exp. - Other	61	0	(6)	56	0	0	0	0	0	0	0	56
24	670.1-.8	Bad Debt Expense	222	0	(17)	205	0	22	0	0	0	0	22	227
25	675.1-.8	Miscellaneous Expenses	2,022	39	(174)	1,887	0	77	86	0	0	0	163	2,050
26		TOTAL WATER O & M EXPENSES	25,456	945	(258)	26,143	0	431	301	66	(173)	625	1,249	27,392

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	7,023	412	(0)	7,435	0	0	0	0	0	354	354	7,789
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	1,744	114	0	1,858	0	0	0	0	0	0	0	1,858
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	2,040	0	0	2,040	0	0	0	0	(162)	0	(162)	1,878
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	130	3	0	133	0	0	0	0	(11)	0	(11)	122
8	620.1-.6 Materials & Supplies	1,358	26	(0)	1,384	0	0	0	0	0	0	0	1,384
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	448	9	0	457	0	0	0	57	0	0	57	514
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	182	4	0	186	0	0	0	0	0	0	0	186
16	650.1-.6 Transportation Expense	882	17	(0)	899	0	0	0	0	0	0	0	899
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	126	1	0	127	0	0	0	0	0	0	0	127
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	208	4	(0)	212	0	0	0	0	0	0	0	212
26	**TOTAL WATER DIRECT O & M EXPENSES**	14,141	590	(0)	14,731	0	0	0	57	(173)	354	238	14,969

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	1,632	96	(162)	1,566	0	87	0	0	0	75	162	1,728
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	405	(14)	0	391	0	22	0	0	0	0	22	413
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	6	0	(1)	5	0	0	0	0	0	0	0	5
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	90	2	(9)	83	0	9	0	0	0	0	9	92
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	64	1	(6)	59	0	7	0	0	0	0	7	66
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	29	(2)	0	27	0	1	0	0	0	0	1	28
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	222	0	(17)	205	0	22	0	0	0	0	22	227
25	675.7	Miscellaneous Expenses	556	11	(53)	514	0	30	0	0	0	0	30	544
26		**TOTAL WATER O & M EXPENSES**	3,004	93	(248)	2,850	0	179	0	0	0	75	253	3,103

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	4,284	251	(426)	4,109	0	51	72	0	0	196	318	4,428
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	1,064	(37)	0	1,027	0	13	18	0	0	0	31	1,058
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	76	0	(7)	69	0	9	0	0	0	0	9	78
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	204	4	(20)	188	0	8	23	9	0	0	40	229
9	631.8	Contractual Services - Eng.	34	1	(3)	32	0	0	0	0	0	0	0	32
10	632.8	Contractual Services - Acct.	181	4	(17)	167	0	0	0	0	0	0	0	167
11	633.8	Contractual Services - Legal	109	2	(10)	101	0	0	0	0	0	0	0	101
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	282	5	(27)	260	0	43	78	0	0	0	121	381
14	641.8	Rental of Real Building/Real Property	162	3	(16)	150	0	23	0	0	0	0	23	173
15	642.8	Rental of Equipment	7	0	(1)	7	0	3	1	0	0	0	4	11
16	650.8	Transportation Expense	79	2	(8)	73	0	4	0	0	0	0	4	77
17	656.8	Insurance - Vehicle	124	2	(12)	115	0	0	0	0	0	0	0	115
18	657.8	Insurance - General Liability	255	5	(24)	236	0	49	0	0	0	0	49	285
19	658.8	Insurance - Workman's Comp (2)	77	(6)	0	70	0	1	0	0	0	0	1	71
20	659.8	Insurance - Other	25	0	(2)	23	0	0	0	0	0	0	0	23
21	660.8	Advertising Expense	28	1	(3)	26	0	0	23	0	0	0	23	49
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	693	693	0	0	0	0	0	0	0	693
23	667.8	Reg. Comm. Exp. - Other	61	0	(6)	56	0	0	0	0	0	0	0	56
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	1,257	25	(120)	1,161	0	47	86	0	0	0	134	1,295
26		TOTAL WATER O & M EXPENSES	8,310	262	(10)	8,562	0	252	301	9	0	196	758	9,320

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees	12,939	13,945	1,005	7.77%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	3,213	3,329	115	3.59%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	2,122	1,961	(161)	(7.57%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	130	122	(8)	(5.83%)
8	620.1-.8	Materials & Supplies	1,652	1,705	53	3.19%
9	631.1-.8	Contractual Services - Eng.	34	32	(3)	(7.63%)
10	632.1-.8	Contractual Services - Acct.	181	167	(14)	(7.63%)
11	633.1-.8	Contractual Services - Legal	109	101	(8)	(7.63%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	730	895	166	22.73%
14	641.1-.8	Rental of Real Building/Real Property	162	173	11	6.84%
15	642.1-.8	Rental of Equipment	189	197	8	3.96%
16	650.1-.8	Transportation Expense	1,025	1,042	17	1.66%
17	656.1-.8	Insurance - Vehicle	124	115	(9)	(7.63%)
18	657.1-.8	Insurance - General Liability	255	285	29	11.54%
19	658.1-.8	Insurance - Workman's Comp	232	226	(5)	(2.34%)
20	659.1-.8	Insurance - Other	25	23	(2)	(7.63%)
21	660.1-.8	Advertising Expense	28	49	21	75.65%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	693	693	100.00%
23	667.1-.8	Reg. Comm. Exp. - Other	61	56	(6)	(9.54%)
24	670.1-.8	Bad Debt Expense	222	227	5	2.35%
25	675.1-.8	Miscellaneous Expenses	2,021	2,050	29	1.43%
26	**TOTAL WATER O & M EXPENSES**		25,456	27,392	1,936	7.61%
27	**TOTAL (LESS ACCTS 666 & 667)**		25,394	26,644	1,250	4.92%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6	Salaries & Wages - Employees	7,023	7,789	766	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	1,744	1,858	114	6.54%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	2,040	1,878	(162)	(7.94%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	130	122	(8)	(6.15%)
8	620.1-.6	Materials & Supplies	1,358	1,384	26	1.91%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	448	514	66	14.73%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	182	186	4	2.20%
16	650.1-.6	Transportation Expense	882	899	17	1.93%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	126	127	1	0.79%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	208	212	4	1.92%
26	**TOTAL WATER O & M EXPENSES**		14,141	14,969	828	5.86%
27	**TOTAL (LESS ACCTS 666 & 667)**		14,141	14,969	828	5.86%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	1,632	1,728	95	5.82%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	405	413	8	1.97%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	6	5	(1)	(17.65%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	90	92	2	2.22%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	64	66	3	4.70%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	29	28	(1)	(3.42%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	222	227	5	2.25%
25	675.7	Miscellaneous Expenses	556	544	(13)	(2.34%)
26		**TOTAL WATER O & M EXPENSES**	3,004	3,103	98	3.26%
27		**TOTAL (LESS ACCTS 666 & 667)**	3,004	3,103	98	3.26%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.8	Salaries & Wages - Employees		4,284	4,428	144	3.36%
2	603.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.8	Employee Pensions & Benefits		1,064	1,058	(6)	(0.56%)
4	610.8	Purchased Water		0	0	0	0.00%
5	615.8	Purchased Power		76	78	2	2.62%
6	616.8	Fuel for Power Production		0	0	0	0.00%
7	618.8	Chemicals		0	0	0	0.00%
8	620.8	Materials & Supplies		204	229	25	12.26%
9	631.8	Contractual Services - Eng.		34	32	(3)	(8.79%)
10	632.8	Contractual Services - Acct.		181	167	(14)	(7.73%)
11	633.8	Contractual Services - Legal		109	101	(8)	(7.33%)
12	634.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.8	Contractual Services - Other		282	381	100	35.51%
14	641.8	Rental of Real Building/Real Property		162	173	11	6.79%
15	642.8	Rental of Equipment		7	11	4	53.95%
16	650.8	Transportation Expense		79	77	(2)	(2.52%)
17	656.8	Insurance - Vehicle		124	115	(9)	(7.25%)
18	657.8	Insurance - General Liability		255	285	29	11.36%
19	658.8	Insurance - Workman's Comp		77	71	(6)	(7.83%)
20	659.8	Insurance - Other		25	23	(2)	(7.89%)
21	660.8	Advertising Expense		28	49	21	75.94%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.		0	693	693	100.00%
23	667.8	Reg. Comm. Exp. - Other		61	56	(6)	(9.76%)
24	670.8	Bad Debt Expense		0	0	0	0.00%
25	675.8	Miscellaneous Expenses		1,257	1,295	38	3.02%
26	**TOTAL WATER O & M EXPENSES**			8,310	9,320	1,011	12.17%
27	**TOTAL (LESS ACCTS 666 & 667)**			8,249	8,572	324	3.93%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	3	
51	Marco Island	Docket No. 920655-WS	$106,820	130	
52	GIGA	Docket No. 920199-WS	$677,601	823	
53	Lehigh	Docket No. 911188-WS	$67,100	81	
54			854,174	1,037	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	1,209	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	525	
58			1,427,241	1,733	
59	Total Projected Rate Case Expense		2,281,415	2,771	
60	Annual Amortization		$570,354	$693	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	152	
64	% of Total		100.000000%	0.121452%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)
		Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Water Cost	How often to repeat
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	1,533	40	2.50%	38	0	38	0.00%	0	38
4	339.1 Other Plant & Misc.	89	25	4.00%	4	0	4	0.00%	0	4
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	35	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	11,487	33	3.03%	348	0	348	46.10%	160	188
8	305.2 Collect. & Impound.	11	50	2.00%	0	0	0	46.10%	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	46.10%	0	0
10	307.2 Wells & Springs	42,215	30	3.33%	1,406	0	1,406	46.10%	648	758
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	46.10%	0	0
12	309.2 Supply Mains	32	35	2.86%	1	0	1	46.10%	0	1
13	310.2 Power Generation Equpi.	6,300	20	5.00%	315	0	315	0.00%	0	315
14	311.2 Pumping Equipment	31,492	20	5.00%	1,575	0	1,575	46.10%	726	849
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	12,362	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	7,217	33	3.03%	219	0	219	0.00%	0	219
19	320.3 Water Treatment Equip.	19,488	22	4.55%	887	0	887	0.00%	0	887
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	364	25	4.00%	15	0	15	0.00%	0	15
22	**TRANSMISSION & DISTRIBUTION**									
23	303.4 Land & Land Rights	2	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	1	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	326	37	2.70%	9	0	9	0.00%	0	9
26	331.4 Transmission & Distribution	144,330	43	2.33%	3,363	0	3,363	34.23%	1,151	2,212
27	333.4 Services	11,426	40	2.50%	286	0	286	0.00%	0	286
28	334.4 Meters & Meter Installation	10,924	20	5.00%	546	0	546	0.00%	0	546
29	335.4 Hydrants	102	45	2.22%	2	0	2	0.00%	0	2
30	339.4 Other Plant & Misc.	84	25	4.00%	3	0	3	0.00%	0	3
31	**GENERAL PLANT**									
32	303.5 Land & Land Rights	434	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	4,427	40	2.50%	111	0	111	0.00%	0	111
34	340.5 Office Furniture & Equipment	2,736	15	6.67%	182	0	182	0.00%	0	182
35	340.51 Computer Equipment	7,282	6	16.67%	1,214	0	1,214	0.00%	0	1,214
36	341.5 Transportation Equipment	4,201	6	16.67%	700	0	700	0.00%	0	700
37	342.5 Stores Equipment	39	18	5.56%	2	0	2	0.00%	0	2
38	343.5 Tools, Shop & Garage	1,525	16	6.25%	95	0	95	0.00%	0	95
39	344.5 Laboratory Equipment	1,383	15	6.67%	92	0	92	0.00%	0	92
40	345.5 Power Operated Equipment	1,746	12	8.33%	145	0	145	0.00%	0	145
41	346.5 Communication Equipment	792	10	10.00%	79	0	79	0.00%	0	79
42	347.5 Miscellaneous Equipment	356	15	6.67%	24	0	24	0.00%	0	24
43	348.5 Other Tangible Plant	671	10	10.00%	67	0	67	0.00%	0	67
44	**INTANGIBLE PLANT**	1,622		2.59%	42	0	42	0.00%	0	42
45	**SUPPLY & PUMPING**	91,572		3.98%	3,645	0	3,645	42.09%	1,534	2,111
46	**WATER TREATMENT PLANT**	39,431		2.84%	1,121	0	1,121	0.00%	0	1,121
47	**TRANSMISSION & DISTRIBUTION**	167,195		2.52%	4,209	0	4,209	27.35%	1,151	3,058
48	**GENERAL PLANT**	25,592		10.59%	2,711	0	2,711	0.00%	0	2,711
49	**TOTAL DEPRECIATION EXPENSE**	325,412		3.60%	11,728	0	11,728	22.89%	2,685	9,043
50	***LESS: AMORTIZATION OF CIAC***				*(494)*	*0*	*(494)*		*(5)*	*(489)*
51	**NET DEPRECIATION EXPENSE - WATER**				11,234	0	11,234		2,680	8,554

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	36	4.01%	1	0	1	0.00%	0	1
2	Line/Main Extension Fees	150	2.33%	3	0	3	0.00%	0	3
3	Meter Installation Fees	9,448	5.00%	472	0	472	0.00%	0	472
4	Contributed Lines	789	2.33%	18	0	18	27.35%	5	13
5	Contributed Property Other Than Lines	0	3.14%	0	0	0	42.09%	0	0
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	**TOTAL WATER CIAC AMORT. EXP.**	10,423		494	0	494		5	489

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	11,487	348	3.03%
3	305.2 Collecting & Impounding reservoirs	11	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	42,215	1,406	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	32	1	3.13%
8	310.2 Power Generation Equipment	6,300	315	5.00%
9	311.2 Pumping Equipment	31,492	1,575	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	7,217	219	3.03%
12	320.3 Water Treatment Equipment	19,488	887	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	364	15	4.12%
15	330.4 Distribution Reservoirs	326	9	2.76%
16	**COMPOSITE RATE**	118,932	4,775	4.01%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	1	0	0.00%
19	331.4 Transmission & Distribution	144,330	3,363	2.33%
20	335.4 Hydrants	102	2	1.96%
21	339.4 Other Plant & Miscellaneous	84	3	3.57%
22	**COMPOSITE RATE**	144,517	3,368	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	10,924	546	5.00%
25	**COMPOSITE RATE**	10,924	546	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	11,426	286	2.50%
28	**COMPOSITE RATE**	11,426	286	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	118,932	4,775	4.01%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	144,517	3,368	2.33%
32	Meter Installation Fees (Line 25)	10,924	546	5.00%
33	Service Installation Fees (Line 28)	11,426	286	2.50%
34	**COMPOSITE RATE**	285,799	8,975	3.14%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,394	0	1,394	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,049	67	1,116	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,049	67	1,116		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	4,394	0	4,394		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	4,394	0	4,394		
10	Non-used & Useful Percent			27.26%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(1,198)	(1,198)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	4,394	(1,198)	3,196		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	6,837	(1,131)	5,706		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) Per Books	(3) 1996 INCOME TAXES Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	30,981	0	30,981	B-4(W)
3	Less:				
4	O & M Expenses	26,143	1,249	27,392	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	8,554	0	8,554	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	6,837	(1,131)	5,706	B-15(W)
8	Pre-Tax Operating Expenses	41,534	118	41,652	
9	**PRE-TAX OPERATING INCOME**	(10,553)	(118)	(10,671)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(10,553)	(118)	(10,671)	
12	Less:				
13	Interest Expense:				
14	Rate Base	179,368	(36)	179,332	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	9,489	(2)	9,487	C-3
17	Net Taxable Income (L11 - L16)	(20,042)	(116)	(20,158)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(7,731)	(45)	(7,776)	
20	Less:				
21	Parent Debt Adjustment	482	0	482	C-1(W)
22	Investment Tax Credit	68	0	68	C-7(W)
23	**TOTAL INCOME TAXES**	(8,282)	(45)	(8,327)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	22.89%	0.00%	22.89%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) 1996 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	356,974	0	356,974	A-5 (W)
2	Utility Land & Land Rights	3,417	0	3,417	A-5 (W)
3	Non-Used and Useful	(37,478)	0	(37,478)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(69,131)	0	(69,131)	A-9 (W)
6	CIAC	(9,050)	0	(9,050)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	2,618	0	2,618	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(652)	0	(652)	Vol. II
13	Deferred Taxes	(6,981)	0	(6,981)	C-7 (W)
14	Working Capital Allowance	3,777	0	3,777	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	243,493	0	243,493	

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	**F. CIAC:**			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	**SUBTOTAL**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		0
16	**09/30/93 Balance Per Docket No. 940091-WS, Order No. PSC-95-0268-FOF-WS Dated 02/28/95**		343,809
17	Utility Adjustment to ordered balance (1)		0
18	1993 Additions		0
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	0
21	1993 Net Additions		0
22	**12/31/93 Balance**		343,809
23			
24			
25	1994 Additions		0
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		0
29	**12/31/94 Balance**		343,809
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	12,632
32	1995 Additions		3,508
33	1995 Retirements		144
34	1995 Adjustments		0
35	1995 Net Additions		3,364
36	**12/31/95 Balance**		359,805
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(980)
39	1996 Additions		2,864
40	1996 Retirements		11
41	1996 Adjustments		0
42	1996 Net Additions		2,853
43	**12/31/96 Balance**		361,678

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/2/95 3:29 PM A04W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	396	0	0	0	396	0	396	396	0	396
7	304.2 Structures & Improvements	7,874	0	0	0	7,874	0	7,874	7,874	0	7,874
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	18,468	0	0	0	18,468	0	18,468	18,468	0	18,468
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	56,920	0	0	0	56,920	0	56,920	56,920	0	56,920
14	311.2 Pumping Equipment	22,387	0	0	0	22,387	0	22,387	22,387	0	22,387
15	339.2 Other Plant & Miscellaneous	35,418	0	0	0	35,418	0	35,418	35,418	0	35,418
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	2,772	0	0	0	2,772	0	2,772	2,772	0	2,772
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	64,992	0	0	0	64,992	0	64,992	64,992	0	64,992
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	417	0	417	417	0	417	208	0	208
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	57,413	0	0	0	57,413	0	57,413	57,413	0	57,413
26	331.4 Transmission & Distribution	68,545	0	0	0	68,545	0	68,545	68,545	0	68,545
27	333.4 Services	410	389	0	389	799	0	799	604	0	604
28	334.4 Meters & Meter Installation	9,364	730	0	730	10,094	0	10,094	9,729	0	9,729
29	335.4 Hydrants	16	0	0	0	16	0	16	16	0	16
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	249	0	0	0	249	0	249	249	0	249
33	304.5 Structures & Improvements	2,527	21	(11)	10	2,537	0	2,537	2,534	0	2,534
34	340.5 Office Furniture & Equipment	1,566	0	0	0	1,566	0	1,566	1,566	0	1,566
35	340.51 Computer Equipment	3,689	791	0	791	4,480	0	4,480	4,168	0	4,168
36	341.5 Transportation Equipment	2,340	106	0	106	2,447	0	2,447	2,405	0	2,405
37	342.5 Stores Equipment	23	0	0	0	23	0	23	23	0	23
38	343.5 Tools, Shop & Garage Equipment	853	32	0	32	885	0	885	873	0	873
39	344.5 Laboratory Equipment	776	25	0	25	801	0	801	791	0	791
40	345.5 Power Operated Equipment	786	352	0	352	1,139	0	1,139	1,000	0	1,000
41	346.5 Communication Equipment	454	0	0	0	454	0	454	454	0	454
42	347.5 Miscellaneous Equipment	204	0	0	0	204	0	204	204	0	204
43	348.5 Other Tangible Plant	384	0	0	0	384	0	384	384	0	384
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	141,463	0	0	0	141,463	0	141,463	141,463	0	141,463
46	**WATER TREATMENT PLANT**	67,764	417	0	417	68,181	0	68,181	67,973	0	67,973
47	**TRANSMISSION & DISTRIBUTION**	135,748	1,119	0	1,119	136,867	0	136,867	136,307	0	136,307
48	**GENERAL PLANT**	13,850	1,329	(11)	1,318	15,167	0	15,167	14,648	0	14,648
49	**TOTAL PLANT IN SERVICE**	358,825	2,864	(11)	2,853	361,678	0	361,678	360,391	0	360,391
50	**LAND & LAND RIGHTS**	3,417	0	0	0	3,417	0	3,417	3,417	0	3,417
51	**TOTAL PIS LESS LAND**	355,408	2,864	(11)	2,853	358,261	0	358,261	356,974	0	356,974

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	396	396	396	396	396	396	396	396	396	396	396	396	396	0	396
7	304.2 Structures & Improvements	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	7,874	0	7,874
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	18,468	18,468	18,468	18,468	18,468	18,468	18,468	18,468	18,468	18,468	18,468	18,468	18,468	0	18,468
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	56,920	56,920	56,920	56,920	56,920	56,920	56,920	56,920	56,920	56,920	56,920	56,920	56,920	0	56,920
14	311.2 Pumping Equipment	22,387	22,387	22,387	22,387	22,387	22,387	22,387	22,387	22,387	22,387	22,387	22,387	22,387	0	22,387
15	339.2 Other Plant & Miscellaneous	35,418	35,418	35,418	35,418	35,418	35,418	35,418	35,418	35,418	35,418	35,418	35,418	35,418	0	35,418
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	2,772	0	2,772
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	64,992	64,992	64,992	64,992	64,992	64,992	64,992	64,992	64,992	64,992	64,992	64,992	64,992	0	64,992
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	35	69	104	139	174	208	243	278	313	347	382	417	417	208
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	57,413	57,413	57,413	57,413	57,413	57,413	57,413	57,413	57,413	57,413	57,413	57,413	57,413	0	57,413
26	331.4 Transmission & Distribution	68,545	68,545	68,545	68,545	68,545	68,545	68,545	68,545	68,545	68,545	68,545	68,545	68,545	0	68,545
27	333.4 Services	410	442	475	507	539	572	604	637	669	702	734	766	799	389	604
28	334.4 Meters & Meter Installation	9,364	9,425	9,485	9,546	9,607	9,668	9,729	9,790	9,850	9,911	9,972	10,033	10,094	730	9,729
29	335.4 Hydrants	16	16	16	16	16	16	16	16	16	16	16	16	16	0	16
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	249	249	249	249	249	249	249	249	249	249	249	249	249	0	249
33	304.5 Structures & Improvements	2,527	2,535	2,536	2,538	2,538	2,538	2,529	2,530	2,530	2,532	2,533	2,535	2,537	10	2,534
34	340.5 Office Furniture & Equipment	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	1,566	0	1,566
35	340.51 Computer Equipment	3,689	4,003	4,027	4,092	4,105	4,118	4,194	4,207	4,220	4,285	4,348	4,416	4,480	791	4,168
36	341.5 Transportation Equipment	2,340	2,382	2,386	2,394	2,396	2,398	2,408	2,410	2,412	2,420	2,429	2,436	2,447	106	2,405
37	342.5 Stores Equipment	23	23	23	23	23	23	23	23	23	23	23	23	23	0	23
38	343.5 Tools, Shop & Garage Equipment	853	866	867	870	870	871	874	874	875	877	880	883	885	32	873
39	344.5 Laboratory Equipment	776	786	787	789	789	790	792	793	793	795	797	799	801	25	791
40	345.5 Power Operated Equipment	786	926	937	966	971	977	1,011	1,017	1,023	1,052	1,079	1,110	1,139	352	1,000
41	346.5 Communication Equipment	454	454	454	454	454	454	454	454	454	454	454	454	454	0	454
42	347.5 Miscellaneous Equipment	204	204	204	204	204	204	204	204	204	204	204	204	204	0	204
43	348.5 Other Tangible Plant	384	384	384	384	384	384	384	384	384	384	384	384	384	0	384
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	141,463	141,463	141,463	141,463	141,463	141,463	141,463	141,463	141,463	141,463	141,463	141,463	141,463	0	141,463
46	**WATER TREATMENT PLANT**	67,764	67,799	67,834	67,868	67,903	67,938	67,973	68,007	68,042	68,077	68,111	68,146	68,181	417	67,973
47	**TRANSMISSION & DISTRIBUTION**	135,748	135,841	135,934	136,026	136,121	136,214	136,307	136,401	136,494	136,587	136,680	136,774	136,867	1,119	136,307
48	**GENERAL PLANT**	13,850	14,377	14,417	14,526	14,548	14,569	14,687	14,709	14,731	14,839	14,944	15,059	15,187	1,318	14,648
49	**TOTAL PLANT IN SERVICE**	358,825	359,460	359,648	359,885	360,035	360,184	360,430	360,580	360,729	360,966	361,199	361,441	361,678	2,853	360,391
50	**LAND & LAND RIGHTS**	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	0	3,417
51	**TOTAL PIS LESS LAND**	355,408	356,043	356,232	356,469	356,618	356,768	357,014	357,163	357,313	357,550	357,783	358,025	358,261	2,853	356,974

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	*303.2 Land & Land Rights*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	35	35	35	35	35	35	35	35	35	35	35	35	417	208
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	32	32	32	32	32	32	32	32	32	32	32	32	389	195
28	*334.4 Meters & Meter Installation*	*61*	*61*	*61*	*61*	*61*	*61*	*61*	*61*	*61*	*61*	*61*	*61*	*730*	*365*
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	8	1	2	0	0	(9)	0	0	2	2	2	2	10	7
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	314	24	65	13	13	77	13	13	65	63	68	65	791	479
36	341.5 Transportation Equipment	42	3	9	2	2	10	2	2	9	8	9	9	*106*	*64*
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	13	1	3	1	1	3	1	1	3	3	3	3	32	19
39	344.5 Laboratory Equipment	10	1	2	0	0	2	0	0	2	2	2	2	25	15
40	345.5 Power Operated Equipment	140	11	29	6	6	34	6	6	29	28	30	29	352	213
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	*348.5 Other Tangible Plant*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	35	35	35	35	35	35	35	35	35	35	35	35	417	208
47	**TRANSMISSION & DISTRIBUTION**	93	93	93	93	93	93	93	93	93	93	93	93	1,119	560
48	**GENERAL PLANT**	527	41	109	22	22	118	22	22	109	105	114	109	1,316	797
49	**TOTAL NET ADDITIONS**	655	169	237	150	150	246	150	150	237	233	242	237	2,853	1,565
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	655	169	237	150	150	246	150	150	237	233	242	237	2,853	1,565

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	35	35	35	35	35	35	35	35	35	35	35	35	417	208
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	32	32	32	32	32	32	32	32	32	32	32	32	389	195
28	334.4 Meters & Meter Installation	61	61	61	61	61	61	61	61	61	61	61	61	730	365
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	8	1	2	0	0	2	0	0	2	2	2	2	21	13
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	314	24	65	13	13	77	13	13	65	63	68	65	791	479
36	341.5 Transportation Equipment	42	3	9	2	2	10	2	2	9	8	9	9	106	64
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	13	1	3	1	1	3	1	1	3	3	3	3	32	19
39	344.5 Laboratory Equipment	10	1	2	0	0	2	0	0	2	2	2	2	25	15
40	345.5 Power Operated Equipment	140	11	29	6	6	34	6	6	29	26	30	29	352	213
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	35	35	35	35	35	35	35	35	35	35	35	35	417	208
47	**TRANSMISSION & DISTRIBUTION**	93	93	93	93	93	93	93	93	93	93	93	93	1,119	560
48	**GENERAL PLANT**	527	41	109	22	22	129	22	22	109	105	114	109	1,329	803
49	**TOTAL GROSS ADDITIONS**	655	169	237	150	150	257	150	150	237	233	242	237	2,864	1,571
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	655	169	237	150	150	257	150	150	237	233	242	237	2,864	1,571

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	11	0	0	0	0	0	0	11	6
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	11	0	0	0	0	0	0	11	6
49	**TOTAL RETIREMENTS**	0	0	0	0	0	11	0	0	0	0	0	0	11	6
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	11	0	0	0	0	0	0	11	6

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	396	0.00%	0
7	304.2 Structures & Improvements	7,874	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	18,468	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	56,920	0.00%	0
14	311.2 Pumping Equipment	22,387	0.00%	0
15	339.2 Other Plant & Miscellaneous	35,418	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	2,772	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	64,992	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	208	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	57,413	0.00%	0
26	331.4 Transmission & Distribution	68,545	62.27%	42,687
27	333.4 Services	604	0.00%	0
28	334.4 Meters & Meter Installation	9,729	0.00%	0
29	335.4 Hydrants	16	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	249	0.00%	0
33	304.5 Structures & Improvements	2,534	0.00%	0
34	340.5 Office Furniture & Equipment	1,566	0.00%	0
35	340.51 Computer Equipment	4,168	0.00%	0
36	341.5 Transportation Equipment	2,405	0.00%	0
37	342.5 Stores Equipment	23	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	873	0.00%	0
39	344.5 Laboratory Equipment	791	0.00%	0
40	345.5 Power Operated Equipment	1,000	0.00%	0
41	346.5 Communication Equipment	454	0.00%	0
42	347.5 Miscellaneous Equipment	204	0.00%	0
43	348.5 Other Tangible Plant	364	0.00%	0
44	**INTANGIBLE PLANT**	0	0.00%	0
45	**SUPPLY & PUMPING**	141,463	0.00%	0
46	**WATER TREATMENT PLANT**	67,973	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	136,307	31.32%	42,687
48	**GENERAL PLANT**	14,648	0.00%	0
49	**TOTAL PLANT IN SERVICE**	360,391	11.84%	42,687
50	**LAND & LAND RIGHTS**	3,417	0.00%	0
51	**TOTAL PIS LESS LAND**	356,974	11.96%	42,687

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	42,687	0	42,687	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(5,209)	0	(5,209)	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	37,478	0	37,478	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		0
16	**09/30/93 Balance Per Docket No. 940081-WS, Order No. PSC-95-0268-FOF-WS Dated 02/28/95**		31,894
17	Utility Adjustment to ordered balance (1)		0
18	1993 Additions		2,129
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	0
21	1993 Net Additions		2,129
22	**12/31/93 Balance**		34,023
23			
24			
25	1994 Additions		8,516
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		8,516
29	**12/31/94 Balance**		42,539
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	5,585
32	1995 Additions		14,238
33	1995 Retirements		144
34	1995 Adjustments		0
35	1995 Net Additions		14,094
36	**12/31/95 Balance**		62,218
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(281)
39	1996 Additions		14,401
40	1996 Retirements		11
41	1996 Adjustments		0
42	1996 Net Additions		14,390
43	**12/31/96 Balance**		76,326

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	928	239	1,167	0	1,167	1,047	0	1,047
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,232	615	2,847	0	2,847	2,540	0	2,540
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	7,827	2,846	10,673	0	10,673	9,250	0	9,250
14	311.2 Pumping Equipment	3,079	1,119	4,198	0	4,198	3,639	0	3,639
15	339.2 Other Plant & Miscellaneous	16,021	1,417	17,438	0	17,438	16,730	0	16,730
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	8,644	2,957	11,601	0	11,601	10,123	0	10,123
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	8	8	0	8	4	0	4
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	6,573	1,550	8,123	0	8,123	7,348	0	7,348
26	331.4 Transmission & Distribution	7,566	1,597	9,163	0	9,163	8,365	0	8,365
27	333.4 Services	5	15	20	0	20	13	0	13
28	334.4 Meters & Meter Installation	2,464	486	2,950	0	2,950	2,707	0	2,707
29	335.4 Hydrants	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	571	52	623	0	623	597	0	597
34	340.5 Office Furniture & Equipment	722	104	826	0	826	774	0	774
35	340.51 Computer Equipment	1,694	695	2,389	0	2,389	2,042	0	2,042
36	341.5 Transportation Equipment	1,729	401	2,130	0	2,130	1,929	0	1,929
37	342.5 Stores Equipment	8	1	9	0	9	8	0	8
38	343.5 Tools, Shop & Garage Equipment	442	55	497	0	497	469	0	469
39	344.5 Laboratory Equipment	115	53	168	0	168	142	0	142
40	345.5 Power Operated Equipment	802	83	885	0	885	844	0	844
41	346.5 Communication Equipment	212	45	257	0	257	234	0	234
42	347.5 Miscellaneous Equipment	51	14	65	0	65	58	0	58
43	348.5 Other Tangible Plant	252	38	290	0	290	271	0	271
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	30,087	6,236	36,323	0	36,323	33,205	0	33,205
46	**WATER TREATMENT PLANT**	8,644	2,965	11,609	0	11,609	10,127	0	10,127
47	**TRANSMISSION & DISTRIBUTION**	16,608	3,648	20,256	0	20,256	18,432	0	18,432
48	**GENERAL PLANT**	6,597	1,541	8,138	0	8,138	7,367	0	7,367
49	**TOTAL ACCUMULATED DEPRECIATION**	61,936	14,390	76,326	0	76,326	69,131	0	69,131

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	928	948	968	988	1,008	1,028	1,047	1,067	1,087	1,107	1,127	1,147	1,167	239	1,047
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,232	2,283	2,334	2,385	2,436	2,487	2,541	2,592	2,643	2,694	2,745	2,796	2,847	615	2,540
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	7,827	8,064	8,301	8,538	8,775	9,012	9,251	9,488	9,725	9,962	10,199	10,436	10,673	2,846	9,250
14	311.2 Pumping Equipment	3,079	3,172	3,265	3,358	3,451	3,544	3,640	3,733	3,826	3,919	4,012	4,105	4,198	1,119	3,639
15	339.2 Other Plant & Miscellaneous	16,021	16,139	16,257	16,375	16,493	16,611	16,730	16,848	16,966	17,084	17,202	17,320	17,438	1,417	16,730
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	8,644	8,890	9,136	9,382	9,628	9,874	10,125	10,371	10,617	10,863	11,109	11,355	11,601	2,957	10,123
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1	2	3	4	5	2	3	4	5	6	7	8	8	4
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	6,573	6,702	6,831	6,960	7,089	7,218	7,349	7,478	7,607	7,736	7,865	7,994	8,123	1,550	7,348
26	331.4 Transmission & Distribution	7,566	7,699	7,832	7,965	8,098	8,231	8,365	8,498	8,631	8,764	8,897	9,030	9,163	1,597	8,365
27	333.4 Services	5	6	7	8	9	10	14	15	16	17	18	19	20	15	13
28	334.4 Meters & Meter Installation	2,464	2,505	2,546	2,587	2,628	2,669	2,704	2,745	2,786	2,827	2,868	2,909	2,950	486	2,707
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	571	576	581	586	591	596	593	598	603	608	613	618	623	52	597
34	340.5 Office Furniture & Equipment	722	731	740	749	758	767	772	781	790	799	808	817	826	104	774
35	340.51 Computer Equipment	1,694	1,752	1,810	1,868	1,926	1,984	2,041	2,099	2,157	2,215	2,273	2,331	2,389	695	2,042
36	341.5 Transportation Equipment	1,729	1,762	1,795	1,828	1,861	1,894	1,932	1,965	1,998	2,031	2,064	2,097	2,130	401	1,929
37	342.5 Stores Equipment	8	8	8	8	8	8	9	9	9	9	9	9	9	1	8
38	343.5 Tools, Shop & Garage Equipment	442	447	452	457	462	467	467	472	477	482	487	492	497	55	469
39	344.5 Laboratory Equipment	115	119	123	127	131	135	144	148	152	156	160	164	168	53	142
40	345.5 Power Operated Equipment	802	809	816	823	830	837	843	850	857	864	871	878	885	83	844
41	346.5 Communication Equipment	212	216	220	224	228	232	233	237	241	245	249	253	257	45	234
42	347.5 Miscellaneous Equipment	51	52	53	54	55	56	59	60	61	62	63	64	65	14	58
43	348.5 Other Tangible Plant	252	255	258	261	264	267	272	275	278	281	284	287	290	38	271
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	30,087	30,606	31,125	31,644	32,163	32,682	33,209	33,728	34,247	34,766	35,285	35,804	36,323	6,236	33,205
46	**WATER TREATMENT PLANT**	8,644	8,891	9,138	9,385	9,632	9,879	10,127	10,374	10,621	10,868	11,115	11,362	11,609	2,965	10,127
47	**TRANSMISSION & DISTRIBUTION**	16,608	16,912	17,216	17,520	17,824	18,128	18,432	18,736	19,040	19,344	19,648	19,952	20,256	3,648	18,432
48	**GENERAL PLANT**	6,597	6,726	6,855	6,984	7,113	7,242	7,364	7,493	7,622	7,751	7,880	8,009	8,138	1,541	7,367
49	**TOTAL WATER ACCUM. DEPR.**	61,936	63,135	64,334	65,533	66,732	67,931	69,132	70,331	71,530	72,729	73,928	75,127	76,326	14,390	69,131

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	20	20	20	20	20	19	20	20	20	20	20	20	239	119
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	51	51	51	51	51	54	51	51	51	51	51	51	615	308
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	237	237	237	237	237	239	237	237	237	237	237	237	2,846	1,423
14	311.2 Pumping Equipment	93	93	93	93	93	96	93	93	93	93	93	93	1,119	560
15	339.2 Other Plant & Miscellaneous	118	118	118	118	118	119	118	118	118	118	118	118	1,417	709
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	246	246	246	246	246	251	246	246	246	246	246	246	2,957	1,479
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	(3)	1	1	1	1	1	1	6	4
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	129	129	129	129	129	131	129	129	129	129	129	129	1,550	775
26	331.4 Transmission & Distribution	133	133	133	133	133	134	133	133	133	133	133	133	1,597	799
27	333.4 Services	1	1	1	1	1	4	1	1	1	1	1	1	15	8
28	334.4 Meters & Meter Installation	41	41	41	41	41	35	41	41	41	41	41	41	486	243
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5	5	5	5	5	(3)	5	5	5	5	5	5	52	26
34	340.5 Office Furniture & Equipment	9	9	9	9	9	5	9	9	9	9	9	9	104	52
35	340.51 Computer Equipment	58	58	58	58	58	57	58	58	58	58	58	58	695	347
36	341.5 Transportation Equipment	33	33	33	33	33	38	33	33	33	33	33	33	401	201
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	5	5	5	5	5	0	5	5	5	5	5	5	55	27
39	344.5 Laboratory Equipment	4	4	4	4	4	9	4	4	4	4	4	4	53	27
40	345.5 Power Operated Equipment	7	7	7	7	7	6	7	7	7	7	7	7	83	41
41	346.5 Communication Equipment	4	4	4	4	4	1	4	4	4	4	4	4	45	22
42	347.5 Miscellaneous Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
43	348.5 Other Tangible Plant	3	3	3	3	3	5	3	3	3	3	3	3	38	19
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	519	519	519	519	519	527	519	519	519	519	519	519	6,236	3,119
46	**WATER TREATMENT PLANT**	247	247	247	247	247	248	247	247	247	247	247	247	2,965	1,483
47	**TRANSMISSION & DISTRIBUTION**	304	304	304	304	304	304	304	304	304	304	304	304	3,648	1,825
48	**GENERAL PLANT**	129	129	129	129	129	122	129	129	129	129	129	129	1,541	770
49	**TOTAL NET ADDITIONS**	1,199	1,199	1,199	1,199	1,199	1,201	1,199	1,199	1,199	1,199	1,199	1,199	14,390	7,197

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	20	20	20	20	20	19	20	20	20	20	20	20	239	119
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	51	51	51	51	51	54	51	51	51	51	51	51	615	308
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	237	237	237	237	237	239	237	237	237	237	237	237	2,846	1,423
14	311.2 Pumping Equipment	93	93	93	93	93	96	93	93	93	93	93	93	1,119	560
15	339.2 Other Plant & Miscellaneous	118	118	118	118	118	119	118	118	118	118	118	118	1,417	709
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	246	246	246	246	246	251	246	246	246	246	246	246	2,957	1,479
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	129	129	129	129	129	131	129	129	129	129	129	129	1,550	775
26	331.4 Transmission & Distribution	133	133	133	133	133	134	133	133	133	133	133	133	1,597	799
27	333.4 Services	1	1	1	1	1	4	1	1	1	1	1	1	15	8
28	334.4 Meters & Meter Installation	41	41	41	41	41	35	41	41	41	41	41	41	486	243
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	5	5	5	5	5	8	5	5	5	5	5	5	63	32
34	340.5 Office Furniture & Equipment	9	9	9	9	9	5	9	9	9	9	9	9	104	52
35	340.51 Computer Equipment	58	58	58	58	58	57	58	58	58	58	58	58	695	347
36	341.5 Transportation Equipment	33	33	33	33	33	38	33	33	33	33	33	33	401	201
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	5	5	5	5	5	0	5	5	5	5	5	5	55	27
39	344.5 Laboratory Equipment	4	4	4	4	4	9	4	4	4	4	4	4	53	27
40	345.5 Power Operated Equipment	7	7	7	7	7	6	7	7	7	7	7	7	83	41
41	346.5 Communication Equipment	4	4	4	4	4	1	4	4	4	4	4	4	45	22
42	347.5 Miscellaneous Equipment	1	1	1	1	1	3	1	1	1	1	1	1	14	7
43	348.5 Other Tangible Plant	3	3	3	3	3	5	3	3	3	3	3	3	38	19
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	519	519	519	519	519	527	519	519	519	519	519	519	6,236	3,119
46	**WATER TREATMENT PLANT**	247	247	247	247	247	248	247	247	247	247	247	247	2,965	1,483
47	**TRANSMISSION & DISTRIBUTION**	304	304	304	304	304	304	304	304	304	304	304	304	3,648	1,825
48	**GENERAL PLANT**	129	129	129	129	129	133	129	129	129	129	129	129	1,552	776
49	**TOTAL GROSS ADDITIONS**	1,199	1,199	1,199	1,199	1,199	1,212	1,199	1,199	1,199	1,199	1,199	1,199	14,401	7,203

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	*339.2 Other Plant & Miscellaneous*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	*334.4 Meters & Meter Installation*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	11	0	0	0	0	0	0	11	6
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	***WATER TREATMENT PLANT***	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	11	0	0	0	0	0	0	11	6
49	**TOTAL RETIREMENTS**	0	0	0	0	0	11	0	0	0	0	0	0	11	6

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	1,047	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	2,540	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	9,250	0.00%	0
14	311.2 Pumping Equipment	3,639	0.00%	0
15	339.2 Other Plant & Miscellaneous	16,730	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	10,123	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	4	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	7,348	0.00%	0
26	331.4 Transmission & Distribution	8,365	62.27%	5,209
27	333.4 Services	13	0.00%	0
28	334.4 Meters & Meter Installation	2,707	0.00%	0
29	335.4 Hydrants	0	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	597	0.00%	0
34	340.5 Office Furniture & Equipment	774	0.00%	0
35	340.51 Computer Equipment	2,042	0.00%	0
36	341.5 Transportation Equipment	1,929	0.00%	0
37	342.5 Stores Equipment	8	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	469	0.00%	0
39	344.5 Laboratory Equipment	142	0.00%	0
40	345.5 Power Operated Equipment	844	0.00%	0
41	346.5 Communication Equipment	234	0.00%	0
42	347.5 Miscellaneous Equipment	58	0.00%	0
43	348.5 Other Tangible Plant	271	0.00%	0
44	**INTANGIBLE PLANT**	0	0.00%	0
45	**SUPPLY & PUMPING**	33,205	0.00%	0
46	**WATER TREATMENT PLANT**	10,127	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	18,432	28.26%	5,209
48	**GENERAL PLANT**	7,367	0.00%	0
49	**TOTAL**	69,131	7.53%	5,209

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	0
16	**09/30/93 Balance Per Docket No. 940091-WS, Order No. PSC-95-0268-FOF-WS Dated 02/28/95**	9,050
17	Utility Adjustment to ordered balance (1)	0
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	**12/31/93 Balance**	9,050
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	**12/31/94 Balance**	9,050
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	9,050
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	9,050

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Classification	(2) 1996 CONTRIBUTIONS IN AID OF CONSTRUCTION Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) 1996 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1996 NON-USED & USEFUL Percentage	(11) Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	9,050	0	9,050	0	9,050	9,050	0	9,050	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	31.32%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	9,050	0	9,050	0	9,050	9,050	0	9,050	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	9,050	9,050	9,050	9,050	9,050	9,050	9,050	9,050	9,050	9,050	9,050	9,050	9,050	0	9,050
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	*TOTAL WATER CIAC*	9,050	9,050	9,050	9,050	9,050	9,050	9,050	9,050	9,050	9,050	9,050	9,050	9,050	0	9,050

650

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconcilations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	0
16	**09/30/93 Balance Per Docket No. 940091-WS, Order No. PSC-95-0258-FOF-WS Dated 02/28/95**	1,656
17	Utility Adjustment to ordered balance (1)	0
18	1993 Additions	57
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	57
22	**12/31/93 Balance**	1,713
23		
24		
25	1994 Additions	226
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	226
29	**12/31/94 Balance**	1,939
30		
31		
32	1995 Additions	453
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	453
36	**12/31/95 Balance**	2,392
37		
38		
39	1996 Additions	453
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	453
43	**12/31/96 Balance**	2,845

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	2,392	453	2,845	0	2,845	2,618	0	2,618	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	28.26%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	2,392	453	2,845	0	2,845	2,618	0	2,618	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	2,392	2,430	2,468	2,506	2,544	2,582	2,617	2,655	2,693	2,731	2,769	2,807	2,845	453	2,618
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	2,392	2,430	2,468	2,506	2,544	2,582	2,617	2,655	2,693	2,731	2,769	2,807	2,845	453	2,618

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	38	38	38	38	38	35	38	38	38	38	38	38	453	226
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	38	38	38	38	38	35	38	38	38	38	38	38	453	226

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	38	38	38	38	38	35	38	38	38	38	38	38	453	226
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	38	38	38	38	38	35	38	38	38	38	38	38	453	226

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12			**PRESENT ANNUAL AFUDC RATE =**		see below	(b)
13						
14			**PROPOSED ANNUAL AFUDC RATE =**		9.85%	(c)
15						
16			**PROPOSED MONTHLY AFUDC RATE =**		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	**TOTAL**	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

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Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Dot Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	11.84%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,388
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,328	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,820	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,968	201,966	208,966	229,966	178,966	197,966	211,966	223,968	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	228,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,868	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,087	704,282	778,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,898,414	1,963,043	2,029,671	2,096,299	2,162,927	2,189,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,468,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,570,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

999

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,996
6															
7	**GROSS UTILITY PLANT**	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,845,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	**INVESTMENT IN UTILITY PLANT**	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	**TOTAL CASH**	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,458,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(388,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,478,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	**TOTAL DEFERRED ASSETS**	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

668

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

699

6/2/95 4:51 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,888	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

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Note: May not cross due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	xx/xx/xx Balance per Order No. xxxxxx	0		xx/xx/xx Balance per Order No. xxxxxx	0	
2	Dated xx/xx/xx	0		Dated xx/xx/xx Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	11.96%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	7.53%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

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Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	14,410	0	14,410	9,192	23,602	63.79%	B-4(W),B-3(W)
3	Other Revenue	45	0	45	0	45		B-4(W)
4	**TOTAL OPERATING REVENUES**	14,455	0	14,455	9,192	23,647		
5	**OPERATING EXPENSES:**							
6	*Operation and Maintenance*	14,133	364	14,496	0	14,496		B-5(W)
7	Depreciation net of CIAC Amort	12,953	0	12,953	0	12,953		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,018	12	1,030	414 (A)	1,444		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(10,863)	(145)	(11,008)	3,386 (B)	(7,622)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	17,241	231	17,472	3,800	21,272		
12	**NET OPERATING INCOME**	(2,786)	(231)	(3,017)	5,392	2,375		
13	**RATE BASE**	243,493	0	243,493		243,493		A-1(W)
14	**RATE OF RETURN**	(1.14%)		(1.24%)		0.98%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase	(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	14,410	0	14,410	47,968	62,378	332.88%	B-4(W),B-3(W)
3	Other Revenue	45	0	45	0	45		B-4(W)
4	**TOTAL OPERATING REVENUES**	14,455	0	14,455	47,968	62,423		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	14,133	364	14,496	0	14,496		B-5(W)
7	Depreciation net of CIAC Amort	12,953	0	12,953	0	12,953		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,018	12	1,030	2,159 (A)	3,189		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(10,863)	(145)	(11,008)	17,671 (B)	6,663		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	17,241	231	17,472	19,830	37,302		
12	**NET OPERATING INCOME**	(2,786)	(231)	(3,017)	28,138	25,121		
13	**RATE BASE**	243,493	0	243,493		243,493		A-1(W)
14	**RATE OF RETURN**	(1.14%)		(1.24%)		10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-11.04%	D-1(W)	
3	Rate of Return (%)	10.32%	0.98%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	243,493	243,493	A-1(W)	
6	Required / Requested Income (L3 x L5)	25,121	2,375		
7	Adjusted Income Under Present Rates	(3,017)	(3,017)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	28,138	5,392		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	45,809	8,778		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	47,968	9,192		B-1(W)1/3,2/3
13	***INCOME TAX ADJUSTMENT:***				
14	Revenue Increase Before RAF (L10)	45,809	8,778		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	17,671	3,386		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,159	414		B-1(W)1/3,2/3
19	***NET OPERATING INCOME ADJUSTMENT:***				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	28,138	5,392		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the *current leverage graph minus* 100 basis points *(if no ROE was established).*

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	247	
11			
12	3. Conservation Program Expenses	172	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	5	
15			
16	5. Conservation Elasticity Adjustment	(226)	
17			
18	6. Hewitt Study Expenses	166	
19			
20	7.	0	
21			
22		364	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	23	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(11)	
43			
44		12	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(145)	
47			
48	2.	0	
49			
50		(145)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	231	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	*Adjusted* Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	14,410	0	14,410
4	461.2 Metered - Commercial	0	0	0
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	14,410	0	14,410
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	14,410	0	14,410
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	45	0	45
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	45	0	45
26	**TOTAL PRESENT WATER OPERATING REVENUES**	14,455	0	14,455

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 0f 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	3,475	286	3,761	227	11	238	896	93	989	2,352	182	2,534
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	869	30	899	57	0	57	224	13	236	588	18	605
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,776	(133)	1,644	1,734	(138)	1,596	3	0	3	40	5	45
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	1,105	(88)	1,017	1,105	(88)	1,017	0	0	0	0	0	0
8	620 Materials & Supplies	2,562	28	2,591	2,407	0	2,407	48	5	53	108	23	131
9	631 Contractual Services - Eng.	18	0	18	0	0	0	0	0	0	18	0	18
10	632 Contractual Services - Acct.	96	0	96	0	0	0	0	0	0	96	0	96
11	633 Contractual Services - Legal	58	0	58	0	0	0	0	0	0	58	0	58
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	809	69	878	660	0	660	0	0	0	149	69	218
14	641 Rental of Real Building/Real Property	86	13	99	0	0	0	0	0	0	86	13	99
15	642 Rental of Equipment	161	2	163	157	0	157	0	0	0	4	2	6
16	650 Transportation Expense	762	6	768	686	0	686	34	4	38	42	2	44
17	656 Insurance - Vehicle	66	0	66	0	0	0	0	0	0	66	0	66
18	657 Insurance - General Liability	135	28	163	0	0	0	0	0	0	135	28	163
19	658 Insurance - Workman's Comp (2)	60	1	61	4	0	4	15	1	16	40	0	41
20	659 Insurance - Other	13	0	13	0	0	0	0	0	0	13	0	13
21	660 Advertising Expense	15	13	28	0	0	0	0	0	0	15	13	28
22	666 Reg. Comm. Exp. - Rate Case Amort.	396	0	396	0	0	0	0	0	0	396	0	396
23	667 Reg. Comm. Exp. - Other	32	0	32	0	0	0	0	0	0	32	0	32
24	670 Bad Debt Expense	117	13	130	0	0	0	117	13	130	0	0	0
25	675 Miscellaneous Expenses	1,523	93	1,616	564	0	564	294	17	311	665	77	741
26	**TOTAL WATER O & M EXPENSES**	14,133	364	14,496	7,601	(215)	7,386	1,631	145	1,776	4,901	434	5,334

678

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	293	274	311	298	296	296	287	287	282	290	279	283	3,475	286	3,761
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	73	68	78	74	74	74	72	72	70	72	70	71	868	30	898
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	148	148	149	149	149	143	149	149	149	149	148	149	1,776	(133)	1,643
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	92	92	92	92	92	96	92	92	92	92	92	92	1,105	(88)	1,017
8	620.1-.8 Materials & Supplies	213	212	215	214	214	219	213	213	213	213	213	213	2,563	28	2,591
9	631.1-.8 Contractual Services - Eng.	1	1	2	2	2	2	2	2	1	2	1	1	18	0	18
10	632.1-.8 Contractual Services - Acct.	8	8	8	8	8	8	8	8	8	8	8	8	96	0	96
11	633.1-.8 Contractual Services - Legal	5	5	5	5	5	5	5	5	5	5	5	5	58	0	58
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	66	67	65	67	67	65	69	69	68	69	68	68	809	69	878
14	641.1-.8 Rental of Real Building/Real Property	7	7	7	7	7	7	7	7	7	7	7	7	86	13	99
15	642.1-.8 Rental of Equipment	14	14	14	14	14	11	14	14	14	14	14	14	161	2	163
16	650.1-.8 Transportation Expense	63	63	64	64	63	64	63	63	63	64	63	63	762	6	768
17	656.1-.8 Insurance - Vehicle	5	5	6	6	6	5	6	6	5	6	5	5	66	0	66
18	657.1-.8 Insurance - General Liability	11	11	12	12	11	11	11	11	11	11	11	11	135	28	163
19	658.1-.8 Insurance - Workman's Comp (2)	5	5	5	5	5	5	5	5	5	5	5	5	59	1	60
20	659.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
21	660.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	15	13	28
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	33	31	34	34	33	33	33	33	33	34	32	33	396	0	396
23	667.1-.8 Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	32	0	32
24	670.1-.8 Bad Debt Expense	10	9	10	10	10	10	10	10	10	10	10	10	117	13	130
25	675.1-.8 Miscellaneous Expenses	129	122	137	130	130	132	125	124	123	126	122	123	1,523	93	1,616
26	**TOTAL WATER O & M EXPENSES**	1,182	1,146	1,217	1,194	1,190	1,190	1,174	1,173	1,164	1,180	1,158	1,167	14,133	364	14,497

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	25	20	34	22	23	26	13	13	13	14	13	12	227	11	238
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	6	5	8	5	6	6	3	3	3	3	3	3	57	0	57
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	145	145	145	145	145	139	145	145	145	145	145	145	1,734	(138)	1,596
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	92	92	92	92	92	96	92	92	92	92	92	92	1,105	(88)	1,017
8	620.1-.6 Materials & Supplies	201	200	201	200	200	206	200	200	200	200	200	200	2,407	0	2,407
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	54	55	53	55	54	53	56	56	56	56	56	56	660	0	660
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	13	13	13	13	13	10	13	13	13	13	13	13	157	0	157
16	650.1-.6 Transportation Expense	57	57	57	57	57	56	57	57	57	57	57	57	686	0	686
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	0	0	1	0	0	0	0	0	0	0	0	0	4	0	4
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	50	47	55	48	49	52	44	44	44	44	44	43	564	0	564
26	**TOTAL WATER DIRECT O & M EXPENSES**	643	635	659	638	640	647	623	623	623	625	623	622	7,601	(215)	7,386

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] *Reverse Osmosis [ ]*

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	75	68	76	75	75	74	77	76	74	77	74	76	896	93	989
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	19	17	19	19	19	19	19	19	18	19	18	19	224	13	236
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
6	*616.7 Fuel for Power Production*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	4	4	4	4	4	4	4	4	4	4	4	4	48	5	53
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	3	3	3	3	3	3	3	3	3	3	3	3	34	4	38
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	15	1	16
20	*659.7 Insurance - Other*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	10	9	10	10	10	10	10	10	10	10	10	10	117	13	130
25	675.7 Miscellaneous Expenses	25	22	25	25	25	24	25	25	24	25	24	25	294	17	311
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	136	124	138	137	137	135	139	138	134	139	135	138	1,631	145	1,776

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	193	186	201	201	198	196	197	198	195	199	192	195	2,352	182	2,534
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	48	46	50	50	49	49	49	49	49	50	48	49	588	18	605
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	3	3	3	3	3	3	3	3	3	3	3	3	40	5	45
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	9	9	9	9	9	9	9	9	9	9	9	9	108	23	131
9	631.8	Contractual Services - Eng.	1	1	2	2	2	2	2	2	1	2	1	1	18	0	18
10	632.8	Contractual Services - Acct.	8	8	8	8	8	8	8	8	8	8	8	8	96	0	96
11	633.8	Contractual Services - Legal	5	5	5	5	5	5	5	5	5	5	5	5	58	0	58
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	12	12	13	13	13	12	12	13	12	13	12	12	149	69	218
14	641.8	Rental of Real Building/Real Property	7	7	7	7	7	7	7	7	7	7	7	7	86	13	99
15	642.8	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	2	6
16	650.8	Transportation Expense	3	3	4	4	4	3	4	4	3	4	3	3	42	2	44
17	656.8	Insurance - Vehicle	5	5	6	6	6	5	6	6	5	6	5	5	66	0	66
18	657.8	Insurance - General Liability	11	11	12	12	11	11	11	11	11	11	11	11	135	28	163
19	658.8	Insurance - Workman's Comp (2)	3	3	3	3	3	3	3	3	3	3	3	3	40	0	41
20	659.8	Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
21	660.8	Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	15	13	28
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	33	31	34	34	33	33	33	33	33	34	32	33	396	0	396
23	667.8	Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	32	0	32
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	55	52	57	57	56	55	56	56	55	56	54	55	665	77	741
26		**TOTAL WATER ALLOCATED A & G EXPENSES**	403	387	420	419	413	408	411	412	407	416	401	407	4,901	434	5,334

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	3,600	211	(337)	3,475	0	79	41	0	0	166	286	3,761
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	894	(25)	0	869	0	20	10	0	0	0	30	899
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	1,781	0	(4)	1,776	0	5	0	0	(138)	0	(133)	1,644
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	1,084	21	(0)	1,105	0	0	0	0	(88)	0	(88)	1,017
8	620.1-.8 Materials & Supplies	2,530	49	(17)	2,562	0	10	13	5	0	0	28	2,591
9	631.1-.8 Contractual Services - Eng.	20	0	(2)	18	0	0	0	0	0	0	0	18
10	632.1-.8 Contractual Services - Acct.	104	2	(10)	96	0	0	0	0	0	0	0	96
11	633.1-.8 Contractual Services - Legal	62	1	(6)	58	0	0	0	0	0	0	0	58
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	809	16	(16)	809	0	25	45	0	0	0	69	878
14	641.1-.8 Rental of Real Building/Real Property	93	2	(9)	86	0	13	0	0	0	0	13	99
15	642.1-.8 Rental of Equipment	158	3	(1)	161	0	2	0	0	0	0	2	163
16	650.1-.8 Transportation Expense	755	15	(8)	762	0	6	0	0	0	0	6	768
17	656.1-.8 Insurance - Vehicle	71	1	(7)	66	0	0	0	0	0	0	0	66
18	657.1-.8 Insurance - General Liability	146	3	(14)	135	0	28	0	0	0	0	28	163
19	658.1-.8 Insurance - Workman's Comp (2)	64	(5)	0	60	0	1	0	0	0	0	1	61
20	659.1-.8 Insurance - Other	15	0	(1)	13	0	0	0	0	0	0	0	13
21	660.1-.8 Advertising Expense	16	0	(2)	15	0	0	13	0	0	0	13	28
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	396	396	0	0	0	0	0	0	0	396
23	667.1-.8 Reg. Comm. Exp. - Other	35	0	(3)	32	0	0	0	0	0	0	0	32
24	670.1-.8 Bad Debt Expense	127	0	(10)	117	0	13	0	0	0	0	13	130
25	675.1-.8 Miscellaneous Expenses	1,591	31	(100)	1,523	0	44	49	0	0	0	93	1,616
26	TOTAL WATER O & M EXPENSES	13,955	326	(148)	14,133	0	247	172	5	(226)	166	364	14,496

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	214	13	0	227	0	0	0	0	0	11	11	238
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	53	4	0	57	0	0	0	0	0	0	0	57
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	1,734	0	0	1,734	0	0	0	0	(138)	0	(138)	1,596
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6	Chemicals	1,084	21	(0)	1,105	0	0	0	0	(88)	0	(88)	1,017
8	620.1-.6	Materials & Supplies	2,361	46	(0)	2,407	0	0	0	0	0	0	0	2,407
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	648	13	(0)	660	0	0	0	0	0	0	0	660
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	154	3	(0)	157	0	0	0	0	0	0	0	157
16	650.1-.6	Transportation Expense	673	13	(0)	686	0	0	0	0	0	0	0	686
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	4	0	0	4	0	0	0	0	0	0	0	4
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	553	11	(0)	564	0	0	0	0	0	0	0	564
26		TOTAL WATER DIRECT O & M EXPENSES	7,479	123	(1)	7,601	0	0	0	0	(226)	11	(215)	7,386

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

Line No.	Account No. and Name	(1)	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES											
1	601.7	Salaries & Wages - Employees	934	55	(93)	896	0	50	0	0	0	43	93	989
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	232	(8)	0	224	0	13	0	0	0	0	13	236
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	3	0	(0)	3	0	0	0	0	0	0	0	3
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	52	1	(5)	48	0	5	0	0	0	0	5	53
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	36	1	(3)	34	0	4	0	0	0	0	4	38
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	17	(1)	0	15	0	1	0	0	0	0	1	16
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	127	0	(10)	117	0	13	0	0	0	0	13	130
25	675.7	Miscellaneous Expenses	318	6	(31)	294	0	17	0	0	0	0	17	311
26	TOTAL WATER O & M EXPENSES		1,720	53	(142)	1,631	0	102	0	0	0	43	145	1,776

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.67%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	2,452	144	(244)	2,352	0	29	41	0	0	112	182	2,534
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	609	(21)	0	588	0	7	10	0	0	0	18	605
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	44	0	(4)	40	0	5	0	0	0	0	5	45
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	117	2	(11)	108	0	5	13	5	0	0	23	131
9	631.8	Contractual Services - Eng.	20	0	(2)	18	0	0	0	0	0	0	0	18
10	632.8	Contractual Services - Acct.	104	2	(10)	96	0	0	0	0	0	0	0	96
11	633.8	Contractual Services - Legal	62	1	(6)	58	0	0	0	0	0	0	0	58
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	161	3	(15)	149	0	25	45	0	0	0	69	218
14	641.8	Rental of Real Building/Real Property	93	2	(9)	86	0	13	0	0	0	0	13	99
15	642.8	Rental of Equipment	4	0	(0)	4	0	2	0	0	0	0	2	6
16	650.8	Transportation Expense	45	1	(4)	42	0	2	0	0	0	0	2	44
17	656.8	Insurance - Vehicle	71	1	(7)	66	0	0	0	0	0	0	0	66
18	657.8	Insurance - General Liability	146	3	(14)	135	0	28	0	0	0	0	28	163
19	658.8	Insurance - Workman's Comp (2)	44	(4)	0	40	0	0	0	0	0	0	0	41
20	659.8	Insurance - Other	15	0	(1)	13	0	0	0	0	0	0	0	13
21	660.8	Advertising Expense	16	0	(2)	15	0	0	13	0	0	0	13	28
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	396	396	0	0	0	0	0	0	0	396
23	667.8	Reg. Comm. Exp. - Other	35	0	(3)	32	0	0	0	0	0	0	0	32
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	719	14	(69)	665	0	27	49	0	0	0	77	741
26		TOTAL WATER O & M EXPENSES	4,757	150	(6)	4,901	0	144	172	5	0	112	434	5,334

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.1-.8	Salaries & Wages - Employees	3,600	3,761	161	4.46%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	894	899	5	0.54%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	1,781	1,644	(137)	(7.69%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	1,084	1,017	(67)	(6.17%)
8	620.1-.8	Materials & Supplies	2,529	2,591	61	2.42%
9	631.1-.8	Contractual Services - Eng.	20	18	(1)	(7.63%)
10	632.1-.8	Contractual Services - Acct.	104	96	(8)	(7.63%)
11	633.1-.8	Contractual Services - Legal	62	58	(5)	(7.63%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	809	878	69	8.54%
14	641.1-.8	Rental of Real Building/Real Property	93	99	6	6.84%
15	642.1-.8	Rental of Equipment	158	163	5	3.17%
16	650.1-.8	Transportation Expense	755	768	13	1.73%
17	656.1-.8	Insurance - Vehicle	71	66	(5)	(7.63%)
18	657.1-.8	Insurance - General Liability	146	163	17	11.54%
19	658.1-.8	Insurance - Workman's Comp	65	61	(4)	(5.70%)
20	659.1-.8	Insurance - Other	15	13	(1)	(7.63%)
21	660.1-.8	Advertising Expense	16	28	12	75.65%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	396	396	100.00%
23	667.1-.8	Reg. Comm. Exp. - Other	35	32	(3)	(9.54%)
24	670.1-.8	Bad Debt Expense	127	130	3	2.35%
25	675.1-.8	Miscellaneous Expenses	1,591	1,616	25	1.59%
26	**TOTAL WATER O & M EXPENSES**		13,954	14,496	542	3.88%
27	**TOTAL (LESS ACCTS 666 & 667)**		13,919	14,068	149	1.07%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.1-.6	Salaries & Wages - Employees	214	238	24	11.21%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	53	57	4	7.55%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	1,734	1,596	(138)	(7.96%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	1,084	1,017	(67)	(6.18%)
8	620.1-.6	Materials & Supplies	2,361	2,407	46	1.95%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	648	660	12	1.85%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	154	157	3	1.95%
16	650.1-.6	Transportation Expense	673	686	13	1.93%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	4	4	0	0.00%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	553	564	11	1.99%
26	**TOTAL WATER O & M EXPENSES**		7,478	7,386	(92)	(1.23%)
27	**TOTAL (LESS ACCTS 666 & 667)**		7,478	7,386	(92)	(1.23%)

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees	934	989	55	5.89%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	232	236	4	1.72%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	3	3	0	0.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	52	53	1	1.94%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	36	38	1	2.74%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	17	16	(1)	(5.98%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	127	130	3	2.36%
25	675.7	Miscellaneous Expenses	318	311	(7)	(2.20%)
26	**TOTAL WATER O & M EXPENSES**		1,720	1,776	56	3.26%
27	**TOTAL (LESS ACCTS 666 & 667)**		1,720	1,776	56	3.26%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.8	Salaries & Wages - Employees	2,452	2,534	82	3.34%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	609	605	(4)	(0.66%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	44	45	1	2.29%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	117	131	14	12.00%
9	631.8	Contractual Services - Eng.	20	18	(1)	(5.12%)
10	632.8	Contractual Services - Acct.	104	96	(8)	(7.71%)
11	633.8	Contractual Services - Legal	62	58	(5)	(8.00%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	161	218	57	35.37%
14	641.8	Rental of Real Building/Real Property	93	99	6	6.47%
15	642.8	Rental of Equipment	4	6	2	47.13%
16	650.8	Transportation Expense	45	44	(1)	(2.21%)
17	656.8	Insurance - Vehicle	71	66	(5)	(7.03%)
18	657.8	Insurance - General Liability	146	163	17	11.63%
19	658.8	Insurance - Workman's Comp	44	41	(3)	(6.84%)
20	659.8	Insurance - Other	15	13	(1)	(6.89%)
21	660.8	Advertising Expense	16	28	12	75.81%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	396	396	100.00%
23	667.8	Reg. Comm. Exp. - Other	35	32	(3)	(8.52%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	719	741	22	3.06%
26	**TOTAL WATER O & M EXPENSES**		4,757	5,334	578	12.15%
27	**TOTAL (LESS ACCTS 666 & 667)**		4,721	4,906	185	3.92%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	2	
51	Marco Island	Docket No. 920655-WS	$106,820	74	
52	GIGA	Docket No. 920199-WS	$677,601	471	
53	Lehigh	Docket No. 911188-WS	$67,100	47	
54			854,174	594	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	692	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	300	
58			1,427,241	992	
59	Total Projected Rate Case Expense		2,281,415	1,586	
60	Annual Amortization		$570,354	$396	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	87	
64	% of Total		100.000000%	0.069515%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,348	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	*Dave Reba*	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		*David Gartzke*	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		*Vito Pennacchio*	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		*F.J. Williams*	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		*Miscellaneous Expense*		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	*Sun Trust*	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)
		Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Water Cost	How often to repeat
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & *gas, etc.) showing allocation percentages,* gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	*Average No. of Customers (Total Company)*	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	*B-16* (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	0	40	2.50%	0	0	0	0.00%	0	0
4	339.1 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	396	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	7,874	33	3.03%	239	0	239	0.00%	0	239
8	305.2 Collect. & Impound.	0	50	2.00%	0	0	0	0.00%	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	18,468	30	3.33%	615	0	615	0.00%	0	615
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	0	35	2.86%	0	0	0	0.00%	0	0
13	310.2 Power Generation Equpi.	56,920	20	5.00%	2,846	0	2,846	0.00%	0	2,846
14	311.2 Pumping Equipment	22,387	20	5.00%	1,119	0	1,119	0.00%	0	1,119
15	339.2 Other Plant & Misc.	35,418	25	4.00%	1,417	0	1,417	0.00%	0	1,417
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	2,772	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
19	320.3 Water Treatment Equip.	64,992	22	4.55%	2,957	0	2,957	0.00%	0	2,957
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	208	25	4.00%	8	0	8	0.00%	0	8
22	**TRANSMISSION & DISTRIBUTION**									
23	303.4 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	57,413	37	2.70%	1,550	0	1,550	0.00%	0	1,550
26	331.4 Transmission & Distribution	68,545	43	2.33%	1,597	0	1,597	62.27%	995	602
27	333.4 Services	604	40	2.50%	15	0	15	0.00%	0	15
28	334.4 Meters & Meter Installation	9,729	20	5.00%	486	0	486	0.00%	0	486
29	335.4 Hydrants	16	45	2.22%	0	0	0	0.00%	0	0
30	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31	**GENERAL PLANT**									
32	303.5 Land & Land Rights	249	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	2,534	40	2.50%	63	0	63	0.00%	0	63
34	340.5 Office Furniture & Equipment	1,566	15	6.67%	104	0	104	0.00%	0	104
35	340.51 Computer Equipment	4,168	6	16.67%	695	0	695	0.00%	0	695
36	341.5 Transportation Equipment	2,405	6	16.67%	401	0	401	0.00%	0	401
37	342.5 Stores Equipment	23	18	5.56%	1	0	1	0.00%	0	1
38	343.5 Tools, Shop & Garage	873	16	6.25%	55	0	55	0.00%	0	55
39	344.5 Laboratory Equipment	791	15	6.67%	53	0	53	0.00%	0	53
40	345.5 Power Operated Equipment	1,000	12	8.33%	83	0	83	0.00%	0	83
41	346.5 Communication Equipment	454	10	10.00%	45	0	45	0.00%	0	45
42	347.5 Miscellaneous Equipment	204	15	6.67%	14	0	14	0.00%	0	14
43	348.5 Other Tangible Plant	384	10	10.00%	38	0	38	0.00%	0	38
44	**INTANGIBLE PLANT**	0		0.00%	0	0	0	0.00%	0	0
45	**SUPPLY & PUMPING**	141,463		4.41%	6,236	0	6,236	0.00%	0	6,236
46	**WATER TREATMENT PLANT**	67,973		4.36%	2,965	0	2,965	0.00%	0	2,965
47	**TRANSMISSION & DISTRIBUTION**	136,307		2.68%	3,648	0	3,648	27.28%	995	2,653
48	**GENERAL PLANT**	14,648		10.60%	1,552	0	1,552	0.00%	0	1,552
49	**TOTAL DEPRECIATION EXPENSE**	360,391		4.00%	14,401	0	14,401	6.91%	995	13,406
50	**LESS: AMORTIZATION OF CIAC**				(453)	0	(453)		0	(453)
51	**NET DEPRECIATION EXPENSE - WATER**				13,948	0	13,948		995	12,953

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	4.08%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.33%	0	0	0	0.00%	0	0
3	Meter Installation Fees	9,050	5.00%	453	0	453	0.00%	0	453
4	Contributed Lines	0	2.33%	0	0	0	27.28%	0	0
5	Contributed Property Other Than Lines	0	3.75%	0	0	0	0.00%	0	0
6	Service Installation Fees	0	2.48%	0	0	0	0.00%	0	0
7	**TOTAL WATER CIAC AMORT. EXP.**	9,050		453	0	453		0	453

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	7,874	239	3.04%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	18,468	615	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	0	0	0.00%
8	310.2 Power Generation Equipment	56,920	2,846	5.00%
9	311.2 Pumping Equipment	22,387	1,119	5.00%
10	339.2 Other Plant & Miscellaneous	35,418	1,417	4.00%
11	304.3 Structures & Improvements	0	0	0.00%
12	320.3 Water Treatment Equipment	64,992	2,957	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	208	8	3.84%
15	330.4 Distribution Reservoirs	57,413	1,550	2.70%
16	**COMPOSITE RATE**	263,681	10,751	4.08%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	68,545	1,597	2.33%
20	335.4 Hydrants	16	0	0.00%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	68,561	1,597	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	9,729	486	5.00%
25	**COMPOSITE RATE**	9,729	486	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	604	15	2.48%
28	**COMPOSITE RATE**	604	15	2.48%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	263,681	10,751	4.08%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	68,561	1,597	2.33%
32	Meter Installation Fees (Line 25)	9,729	486	5.00%
33	Service Installation Fees (Line 28)	604	15	2.48%
34	**COMPOSITE RATE**	342,575	12,849	3.75%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	*(PRESENT INCOME)*	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	650	0	650	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	278	23	301	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	278	23	301		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	90	0	90		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	90	0	90		
10	Non-used & Useful Percent			11.84%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(11)	(11)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	90	(11)	79		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	1,018	12	1,030		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1996 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	14,455	0	14,455	B-4(W)
3	Less:				
4	O & M Expenses	14,133	364	14,496	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	12,953	0	12,953	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,018	12	1,030	B-15(W)
8	Pre-Tax Operating Expenses	28,104	375	28,479	
9	**PRE-TAX OPERATING INCOME**	(13,649)	(375)	(14,024)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(13,649)	(375)	(14,024)	
12	Less:				
13	Interest Expense:				
14	Rate Base	243,493	0	243,493	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	12,881	0	12,881	C-3
17	Net Taxable Income (L11 - L16)	(26,530)	(375)	(26,905)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(10,234)	(145)	(10,379)	
20	Less:				
21	Parent Debt Adjustment	551	0	551	C-1(W)
22	Investment Tax Credit	78	0	78	C-7(W)
23	**TOTAL INCOME TAXES**	(10,863)	(145)	(11,008)	

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

(1)		(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	*Adjustment*	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL **ACQUISITION ADJUSTMENT AMORT. EXPENSE**				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	6.91%	0.00%	6.91%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	15,014,790	93,077	15,107,867	A-5 (W)
2	Utility Land & Land Rights	212,065	0	212,065	A-5 (W)
3	Non-Used and Useful	322,725	0	322,725	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(4,437,608)	0	(4,437,608)	A-9 (W)
6	CIAC	(4,365,337)	0	(4,365,337)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,415,443	0	1,415,443	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	(1,903,990)	0	(1,903,990)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(64,343)	0	(64,343)	Vol. II
13	Deferred Taxes	419,709	0	419,709	C-7 (W)
14	Working Capital Allowance	372,726	0	372,726	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	6,986,179	93,077	7,079,256	

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1. N/A	0	0	
3				
4	2. N/A	0	0	
5				
6	3. Lehigh Line extensions	220,000	93,077	
7				
8		220,000	93,077	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1. N/A	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	**F. CIAC:**			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	**SUBTOTAL**	220,000	93,077	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	220,000	93,077	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant in Service Year-End Balances
1	**12/31/90 Balance**		0
2	**09/30/91 Balance Per Docket No. 911188-WS, Order No. PSC-93-1023-FOF-WS Dated 07/12/93**		9,531,557
3	Utility Adjustment to ordered balance (1)		0
4	1991 Additions		10,057
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		10,057
8	**12/31/91 Balance**		9,541,614
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		9,541,614
16			
17			
18	1993 Additions		467,405
19	1993 Retirements		30,008
20	1993 Adjustments	General Plant Allocation True-up	652,653
21	1993 Net Additions		1,090,050
22	**12/31/93 Balance**		10,631,664
23			
24			
25	1994 Additions		1,327,707
26	1994 Retirements		39,224
27	1994 Adjustments		0
28	1994 Net Additions		1,288,484
29	**12/31/94 Balance**		11,920,147
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(10,362)
32	1995 Additions		1,710,210
33	1995 Retirements		125,135
34	1995 Adjustments		1,602,000
35	1995 Net Additions		3,187,075
36	**12/31/95 Balance**		15,096,860
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(96,750)
39	1996 Additions		413,551
40	1996 Retirements		21,094
41	1996 Adjustments		220,000
42	1996 Net Additions		612,457
43	**12/31/96 Balance**		15,612,567

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/2/95 3:29 PM A04W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) 1996 PLANT IN SERVICE Balance Per Books 12/31/95	(3) Net Additions 12/31/95 - 12/31/96 Gross	(4) Retirements	(5) Net	(6) Balance Per Books 12/31/96	(7) Utility Adjustments	(8) Adjusted Balance 12/31/96	(9) 1996 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	171,043	0	0	0	171,043	0	171,043	171,043	0	171,043
7	304.2 Structures & Improvements	16,800	0	0	0	16,800	0	16,800	16,800	0	16,800
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	210,934	0	0	0	210,934	0	210,934	210,934	0	210,934
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	61,406	0	0	0	61,406	0	61,406	61,406	0	61,406
13	310.2 Power Generation Equipment	7,867	119,000	(20,000)	99,000	106,867	0	106,867	76,406	0	76,406
14	311.2 Pumping Equipment	224,682	0	0	0	224,682	0	224,682	224,682	0	224,682
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	15,000	0	0	0	15,000	0	15,000	15,000	0	15,000
18	304.3 Structures & Improvements	697,526	0	0	0	697,526	0	697,526	697,526	0	697,526
19	320.3 Water Treatment Equipment	1,506,422	0	0	0	1,506,422	0	1,506,422	1,506,422	0	1,506,422
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	41,131	0	41,131	41,131	0	41,131	20,565	0	20,565
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	1,500	0	0	0	1,500	0	1,500	1,500	0	1,500
24	304.4 Structures & Improvements	87,283	0	0	0	87,283	0	87,283	87,283	0	87,283
25	330.4 Distribution Reservoirs	439,404	0	0	0	439,404	0	439,404	439,404	0	439,404
26	331.4 Transmission & Distribution	8,000,045	0	0	0	8,000,045	220,000	8,220,045	8,000,045	93,077	8,093,122
27	333.4 Services	1,189,855	38,389	0	38,389	1,228,243	0	1,228,243	1,209,049	0	1,209,049
28	334.4 Meters & Meter Installation	575,929	72,025	0	72,025	647,953	0	647,953	611,941	0	611,941
29	335.4 Hydrants	427,758	11,900	0	11,900	439,658	0	439,658	431,419	0	431,419
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	24,522	0	0	0	24,522	0	24,522	24,522	0	24,522
33	304.5 Structures & Improvements	249,328	2,108	(1,094)	1,014	250,342	0	250,342	250,015	0	250,015
34	340.5 Office Furniture & Equipment	154,509	0	0	0	154,509	0	154,509	154,509	0	154,509
35	340.51 Computer Equipment	364,025	78,084	0	78,084	442,109	0	442,109	411,290	0	411,290
36	341.5 Transportation Equipment	230,927	10,492	0	10,492	241,418	0	241,418	237,277	0	237,277
37	342.5 Stores Equipment	2,226	0	0	0	2,226	0	2,226	2,226	0	2,226
38	343.5 Tools, Shop & Garage Equipment	84,205	3,162	0	3,162	87,366	0	87,366	86,118	0	86,118
39	344.5 Laboratory Equipment	76,594	2,480	0	2,480	79,073	0	79,073	78,095	0	78,095
40	345.5 Power Operated Equipment	77,576	34,783	0	34,783	112,359	0	112,359	96,631	0	96,631
41	346.5 Communication Equipment	44,752	0	0	0	44,752	0	44,752	44,752	0	44,752
42	347.5 Miscellaneous Equipment	20,120	0	0	0	20,120	0	20,120	20,120	0	20,120
43	348.5 Other Tangible Plant	37,874	0	0	0	37,874	0	37,874	37,874	0	37,874
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	692,732	119,000	(20,000)	99,000	791,732	0	791,732	761,271	0	761,271
46	**WATER TREATMENT PLANT**	2,218,948	41,131	0	41,131	2,260,079	0	2,260,079	2,239,514	0	2,239,514
47	**TRANSMISSION & DISTRIBUTION**	10,721,773	122,313	0	122,313	10,844,086	220,000	11,064,086	10,780,641	93,077	10,873,718
48	**GENERAL PLANT**	1,366,658	131,107	(1,094)	130,013	1,496,671	0	1,496,671	1,445,430	0	1,445,430
49	**TOTAL PLANT IN SERVICE**	15,000,110	413,551	(21,094)	392,457	15,392,567	220,000	15,612,567	15,226,855	93,077	15,319,932
50	**LAND & LAND RIGHTS**	212,065	0	0	0	212,065	0	212,065	212,065	0	212,065
51	**TOTAL PIS LESS LAND**	14,788,045	413,551	(21,094)	392,457	15,180,502	220,000	15,400,502	15,014,790	93,077	15,107,867

6/2/95 3:29 PM A05W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	171,043	171,043	171,043	171,043	171,043	171,043	171,043	171,043	171,043	171,043	171,043	171,043	171,043	0	171,043
7	304.2 Structures & Improvements	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	16,800	0	16,800
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	210,934	210,934	210,934	210,934	210,934	210,934	210,934	210,934	210,934	210,934	210,934	210,934	210,934	0	210,934
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	61,406	61,406	61,406	61,406	61,406	61,406	61,406	61,406	61,406	61,406	61,406	61,406	61,406	0	61,406
13	310.2 Power Generation Equipment	7,867	7,867	7,867	7,867	106,867	106,867	106,867	106,867	106,867	106,867	106,867	106,867	106,867	99,000	76,406
14	311.2 Pumping Equipment	224,682	224,682	224,682	224,682	224,682	224,682	224,682	224,682	224,682	224,682	224,682	224,682	224,682	0	224,682
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	0	15,000
18	304.3 Structures & Improvements	697,526	697,526	697,526	697,526	697,526	697,526	697,526	697,526	697,526	697,526	697,526	697,526	697,526	0	697,526
19	320.3 Water Treatment Equipment	1,506,422	1,506,422	1,506,422	1,506,422	1,506,422	1,506,422	1,506,422	1,506,422	1,506,422	1,506,422	1,506,422	1,506,422	1,506,422	0	1,506,422
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	3,427	6,855	10,282	13,710	17,137	20,566	23,994	27,421	30,848	34,276	37,703	41,131	41,131	20,565
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	0	1,500
24	304.4 Structures & Improvements	87,283	87,283	87,283	87,283	87,283	87,283	87,283	87,283	87,283	87,283	87,283	87,283	87,283	0	87,283
25	330.4 Distribution Reservoirs	439,404	439,404	439,404	439,404	439,404	439,404	439,404	439,404	439,404	439,404	439,404	439,404	439,404	0	439,404
26	331.4 Transmission & Distribution	8,000,045	8,000,045	8,000,045	8,000,045	8,000,045	8,000,045	8,000,045	8,000,045	8,000,045	8,000,045	8,000,045	8,000,045	8,000,045	0	8,000,045
27	333.4 Services	1,169,855	1,183,054	1,196,252	1,199,451	1,202,650	1,205,849	1,209,050	1,212,249	1,215,448	1,218,647	1,221,845	1,225,044	1,228,243	38,388	1,208,049
28	334.4 Meters & Meter Installation	575,929	581,931	587,932	593,934	599,936	605,938	611,942	617,944	623,946	629,948	635,950	641,951	647,953	72,025	611,941
29	335.4 Hydrants	427,758	427,758	427,758	427,758	427,758	427,758	427,758	427,758	427,758	439,658	439,658	439,658	439,658	11,900	431,419
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	24,522	24,522	24,522	24,522	24,522	24,522	24,522	24,522	24,522	24,522	24,522	24,522	24,522	0	24,522
33	304.5 Structures & Improvements	249,328	250,165	250,229	250,401	250,436	250,470	249,581	249,615	249,650	249,822	249,989	250,170	250,342	1,014	250,015
34	340.5 Office Furniture & Equipment	154,509	154,509	154,509	154,509	154,509	154,509	154,509	154,509	154,509	154,509	154,509	154,509	154,509	0	154,509
35	340.51 Computer Equipment	364,025	395,000	397,390	403,777	405,050	406,323	413,905	415,177	416,450	422,837	429,008	435,721	442,109	78,084	411,290
36	341.5 Transportation Equipment	230,927	235,089	235,410	236,268	236,439	236,610	237,629	237,800	237,971	238,829	239,658	240,580	241,418	10,492	237,277
37	342.5 Stores Equipment	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	2,226	0	2,226
38	343.5 Tools, Shop & Garage Equipment	84,205	85,459	85,556	85,814	85,866	85,917	86,224	86,276	86,327	86,586	86,836	87,106	87,366	3,162	86,116
39	344.5 Laboratory Equipment	76,594	77,577	77,653	77,856	77,896	77,937	78,178	78,218	78,259	78,461	78,657	78,870	79,073	2,480	78,095
40	345.5 Power Operated Equipment	77,576	91,375	92,439	95,284	95,851	96,418	99,795	100,362	100,929	103,775	106,522	109,514	112,359	34,783	98,631
41	346.5 Communication Equipment	44,752	44,752	44,752	44,752	44,752	44,752	44,752	44,752	44,752	44,752	44,752	44,752	44,752	0	44,752
42	347.5 Miscellaneous Equipment	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	20,120	0	20,120
43	348.5 Other Tangible Plant	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	37,874	0	37,874
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	692,732	692,732	692,732	692,732	791,732	791,732	791,732	791,732	791,732	791,732	791,732	791,732	791,732	99,000	761,271
46	**WATER TREATMENT PLANT**	2,218,948	2,222,376	2,225,803	2,229,230	2,232,658	2,236,085	2,239,514	2,242,942	2,246,369	2,249,797	2,253,224	2,256,651	2,260,079	41,131	2,239,514
47	**TRANSMISSION & DISTRIBUTION**	10,721,773	10,730,973	10,740,174	10,749,375	10,758,575	10,767,776	10,776,981	10,786,182	10,795,383	10,816,484	10,825,684	10,834,885	10,844,086	122,313	10,780,641
48	**GENERAL PLANT**	1,366,656	1,418,668	1,422,680	1,433,404	1,435,541	1,437,678	1,449,315	1,451,452	1,453,589	1,464,313	1,474,671	1,485,946	1,496,671	130,013	1,445,430
49	**TOTAL PLANT IN SERVICE**	15,000,110	15,064,749	15,081,389	15,104,741	15,218,507	15,233,272	15,257,543	15,272,308	15,287,073	15,322,326	15,345,311	15,369,215	15,392,567	392,457	15,226,855
50	**LAND & LAND RIGHTS**	212,065	212,065	212,065	212,065	212,065	212,065	212,065	212,065	212,065	212,065	212,065	212,065	212,065	0	212,065
51	**TOTAL PIS LESS LAND**	14,788,045	14,852,684	14,869,324	14,892,677	15,006,442	15,021,207	15,045,478	15,060,243	15,075,008	15,110,261	15,133,246	15,157,150	15,180,502	392,457	15,014,790

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	99,000	0	0	0	0	0	0	0	0	99,000	68,538
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	3,427	3,427	3,427	3,427	3,427	3,429	3,427	3,427	3,427	3,427	3,427	3,427	41,131	20,565
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	3,199	3,199	3,199	3,199	3,199	3,200	3,199	3,199	3,199	3,199	3,199	3,199	38,389	19,194
28	334.4 Meters & Meter Installation	6,002	6,002	6,002	6,002	6,002	6,005	6,002	6,002	6,002	6,002	6,002	6,002	72,025	36,012
29	335.4 Hydrants	0	0	0	0	0	0	0	0	11,900	0	0	0	11,900	3,682
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	836	84	172	34	34	(889)	34	34	172	167	181	172	1,014	687
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	30,978	2,389	6,387	1,273	1,273	7,582	1,273	1,273	6,387	6,169	6,715	6,387	78,084	47,265
36	341.5 Transportation Equipment	4,162	321	858	171	171	1,019	171	171	858	829	902	858	10,492	6,351
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	1,254	97	259	52	52	307	52	52	259	250	272	259	3,162	1,914
39	344.5 Laboratory Equipment	984	76	203	40	40	241	40	40	203	196	213	203	2,480	1,501
40	345.5 Power Operated Equipment	13,798	1,064	2,845	567	567	3,377	567	567	2,845	2,748	2,991	2,845	34,783	21,054
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	99,000	0	0	0	0	0	0	0	0	99,000	68,538
46	**WATER TREATMENT PLANT**	3,427	3,427	3,427	3,427	3,427	3,429	3,427	3,427	3,427	3,427	3,427	3,427	41,131	20,565
47	**TRANSMISSION & DISTRIBUTION**	9,201	9,201	9,201	9,201	9,201	9,205	9,201	9,201	21,101	9,201	9,201	9,201	122,313	58,868
48	**GENERAL PLANT**	52,010	4,012	10,725	2,137	2,137	11,637	2,137	2,137	10,725	10,357	11,275	10,725	130,013	78,772
49	**TOTAL NET ADDITIONS**	64,638	16,640	23,353	113,765	14,765	24,271	14,765	14,765	35,253	22,986	23,903	23,353	392,457	226,743
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	64,638	16,640	23,353	113,765	14,765	24,271	14,765	14,765	35,253	22,986	23,903	23,353	392,457	226,743

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	119,000	0	0	0	0	0	0	0	0	119,000	82,365
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	3,427	3,427	3,427	3,427	3,427	3,429	3,427	3,427	3,427	3,427	3,427	3,427	41,131	20,565
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	3,199	3,199	3,199	3,199	3,199	3,200	3,199	3,199	3,199	3,199	3,199	3,199	38,389	19,194
28	334.4 Meters & Meter Installation	6,002	6,002	6,002	6,002	6,002	6,005	6,002	6,002	6,002	6,002	6,002	6,002	72,025	36,012
29	335.4 Hydrants	0	0	0	0	0	0	0	0	11,900	0	0	0	11,900	3,682
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	836	64	172	34	34	205	34	34	172	167	181	172	2,106	1,276
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	30,978	2,389	6,387	1,273	1,273	7,582	1,273	1,273	6,387	6,169	6,715	6,387	78,084	47,265
36	341.5 Transportation Equipment	4,162	321	858	171	171	1,019	171	171	858	829	902	858	10,492	6,351
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	1,254	97	259	52	52	307	52	52	258	250	272	259	3,162	1,914
39	344.5 Laboratory Equipment	984	76	203	40	40	241	40	40	203	196	213	203	2,480	1,501
40	345.5 Power Operated Equipment	13,798	1,064	2,845	567	567	3,377	567	567	2,845	2,748	2,991	2,845	34,783	21,054
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	119,000	0	0	0	0	0	0	0	0	119,000	82,365
46	**WATER TREATMENT PLANT**	3,427	3,427	3,427	3,427	3,427	3,429	3,427	3,427	3,427	3,427	3,427	3,427	41,131	20,565
47	**TRANSMISSION & DISTRIBUTION**	9,201	9,201	9,201	9,201	9,201	9,205	9,201	9,201	21,101	9,201	9,201	9,201	122,313	58,868
48	**GENERAL PLANT**	52,010	4,012	10,725	2,137	2,137	12,730	2,137	2,137	10,725	10,357	11,275	10,725	131,107	79,351
49	**TOTAL GROSS ADDITIONS**	64,638	16,640	23,353	133,765	14,765	25,365	14,765	14,765	35,253	22,986	23,903	23,353	413,551	241,179
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	64,638	16,640	23,353	133,765	14,765	25,365	14,765	14,765	35,253	22,986	23,903	23,353	413,551	241,179

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	20,000	0	0	0	0	0	0	0	0	20,000	13,846
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	1,094	0	0	0	0	0	0	1,094	589
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	20,000	0	0	0	0	0	0	0	0	20,000	13,846
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	1,094	0	0	0	0	0	0	1,094	589
49	**TOTAL RETIREMENTS**	0	0	0	20,000	0	1,094	0	0	0	0	0	0	21,094	14,435
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	20,000	0	1,094	0	0	0	0	0	0	21,094	14,435

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	55,000	0	0	55,000	0	0	55,000	0	0	55,000	220,000	93,077
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	55,000	0	0	55,000	0	0	55,000	0	0	55,000	220,000	93,077
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	55,000	0	0	55,000	0	0	55,000	0	0	55,000	220,000	93,077
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	55,000	0	0	55,000	0	0	55,000	0	0	55,000	220,000	93,077

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	171,043	0.00%	0
7	304.2 Structures & Improvements	16,800	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	210,934	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	61,406	0.00%	0
13	310.2 Power Generation Equipment	76,406	0.00%	0
14	311.2 Pumping Equipment	224,682	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	15,000	0.00%	0
18	304.3 Structures & Improvements	697,526	0.00%	0
19	320.3 Water Treatment Equipment	1,506,422	18.11%	272,879
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	20,565	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	1,500	0.00%	0
24	304.4 Structures & Improvements	87,283	0.00%	0
25	330.4 Distribution Reservoirs	439,404	12.00%	52,707
26	331.4 Transmission & Distribution	8,093,122	22.83%	1,847,422
27	333.4 Services	1,209,049	0.00%	0
28	334.4 Meters & Meter Installation	611,941	0.00%	0
29	335.4 Hydrants	431,419	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	24,522	0.00%	0
33	304.5 Structures & Improvements	250,015	0.00%	0
34	340.5 Office Furniture & Equipment	154,509	0.00%	0
35	340.51 Computer Equipment	411,290	0.00%	0
36	341.5 Transportation Equipment	237,277	0.00%	0
37	342.5 Stores Equipment	2,226	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	86,118	0.00%	0
39	344.5 Laboratory Equipment	78,095	0.00%	0
40	345.5 Power Operated Equipment	98,631	0.00%	0
41	346.5 Communication Equipment	44,752	0.00%	0
42	347.5 Miscellaneous Equipment	20,120	0.00%	0
43	348.5 Other Tangible Plant	37,874	0.00%	0
44	**INTANGIBLE PLANT**	0	0.00%	0
45	**SUPPLY & PUMPING**	761,271	0.00%	0
46	**WATER TREATMENT PLANT**	2,239,514	12.18%	272,879
47	**TRANSMISSION & DISTRIBUTION**	10,873,718	17.47%	1,900,129
48	**GENERAL PLANT**	1,445,430	0.00%	0
49	**TOTAL PLANT IN SERVICE**	15,319,932	14.18%	2,173,008
50	**LAND & LAND RIGHTS**	212,065	0.00%	0
51	**TOTAL PIS LESS LAND**	15,107,867	14.38%	2,173,008

6/6/95 12:37 PM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	2,173,008	0	2,173,008	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(535,155)	0	(535,155)	A-9 (W)
4	CIAC	(59,568)	0	(59,568)	A-12 (W)
5	Accumulated Amort. of CIAC	2,980	0	2,980	A-14 (W)
6	Advances for Construction	(1,903,990)	0	(1,903,990)	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	(322,725)	0	(322,725)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		0
2	**09/30/91 Balance Per Docket No. 911188-WS, Order No. PSC-93-1023-FOF-WS Dated 07/12/93**		2,616,668
3	Utility Adjustment to ordered balance (1)		0
4	1991 Additions		59,384
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		59,384
8	**12/31/91 Balance**		2,676,052
9			
10			
11	1992 Additions		237,664
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		237,664
15	**12/31/92 Balance**		2,913,716
16			
17			
18	1993 Additions		287,745
19	1993 Retirements		30,008
20	1993 Adjustments	General Plant Allocation True-up	318,707
21	1993 Net Additions		576,444
22	**12/31/93 Balance**		3,490,160
23			
24			
25	1994 Additions		405,178
26	1994 Retirements		39,224
27	1994 Adjustments		0
28	1994 Net Additions		365,954
29	**12/31/94 Balance**		3,856,114
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(4,601)
32	1995 Additions		482,599
33	1995 Retirements		125,135
34	1995 Adjustments		0
35	1995 Net Additions		357,464
36	**12/31/95 Balance**		4,208,977
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(27,698)
39	1996 Additions		541,530
40	1996 Retirements		21,094
41	1996 Adjustments		0
42	1996 Net Additions		520,436
43	**12/31/96 Balance**		4,701,715

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	9,368	509	9,877	0	9,877	9,623	0	9,623
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	113,217	7,024	120,241	0	120,241	116,729	0	116,729
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	31,701	1,756	33,457	0	33,457	32,579	0	32,579
13	310.2 Power Generation Equipment	590	(16,180)	(15,590)	0	(15,590)	(11,346)	0	(11,346)
14	311.2 Pumping Equipment	124,238	11,234	135,472	0	135,472	129,855	0	129,855
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	132,129	21,135	153,264	0	153,264	142,697	0	142,697
19	320.3 Water Treatment Equipment	327,586	68,542	396,128	0	396,128	361,857	0	361,857
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	823	823	0	823	411	0	411
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	38,320	2,645	40,965	0	40,965	39,643	0	39,643
25	330.4 Distribution Reservoirs	234,191	11,864	246,055	0	246,055	240,123	0	240,123
26	331.4 Transmission & Distribution	1,836,772	188,570	2,025,342	0	2,025,342	1,931,057	0	1,931,057
27	333.4 Services	373,505	30,226	403,731	0	403,731	388,618	0	388,618
28	334.4 Meters & Meter Installation	199,767	30,597	230,364	0	230,364	215,065	0	215,065
29	335.4 Hydrants	108,888	9,578	118,466	0	118,466	113,677	0	113,677
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	56,355	5,156	61,511	0	61,511	58,891	0	58,891
34	340.5 Office Furniture & Equipment	71,213	10,306	81,519	0	81,519	76,366	0	76,366
35	340.51 Computer Equipment	167,172	68,562	235,734	0	235,734	201,453	0	201,453
36	341.5 Transportation Equipment	170,580	39,554	210,134	0	210,134	190,357	0	190,357
37	342.5 Stores Equipment	755	124	879	0	879	817	0	817
38	343.5 Tools, Shop & Garage Equipment	43,573	5,382	48,955	0	48,955	46,264	0	46,264
39	344.5 Laboratory Equipment	11,330	5,209	16,539	0	16,539	13,935	0	13,935
40	345.5 Power Operated Equipment	79,161	8,216	87,377	0	87,377	83,269	0	83,269
41	346.5 Communication Equipment	20,925	4,475	25,400	0	25,400	23,163	0	23,163
42	347.5 Miscellaneous Equipment	5,059	1,342	6,401	0	6,401	5,730	0	5,730
43	348.5 Other Tangible Plant	24,884	3,787	28,671	0	28,671	26,777	0	26,777
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	279,114	4,343	283,457	0	283,457	277,440	0	277,440
46	**WATER TREATMENT PLANT**	459,715	90,500	550,215	0	550,215	504,965	0	504,965
47	**TRANSMISSION & DISTRIBUTION**	2,791,443	273,480	3,064,923	0	3,064,923	2,928,183	0	2,928,183
48	**GENERAL PLANT**	651,007	152,113	803,120	0	803,120	727,020	0	727,020
49	**TOTAL ACCUMULATED DEPRECIATION**	4,181,279	520,436	4,701,715	0	4,701,715	4,437,608	0	4,437,608

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	9,368	9,410	9,452	9,494	9,536	9,578	9,625	9,667	9,709	9,751	9,793	9,835	9,877	509	9,823
8	*305.2 Collecting & Impounding reservoirs*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	113,217	113,802	114,387	114,972	115,557	116,142	116,731	117,316	117,901	118,486	119,071	119,656	120,241	7,024	116,729
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	31,701	31,847	31,993	32,139	32,285	32,431	32,581	32,727	32,873	33,019	33,165	33,311	33,457	1,756	32,579
13	310.2 Power Generation Equipment	590	908	1,226	1,544	(18,138)	(17,820)	(17,496)	(17,180)	(16,862)	(16,544)	(16,226)	(15,908)	(15,590)	(16,180)	(11,346)
14	311.2 Pumping Equipment	124,238	125,174	126,110	127,046	127,982	128,918	129,856	130,792	131,728	132,664	133,600	134,536	135,472	11,234	129,855
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	132,129	133,890	135,651	137,412	139,173	140,934	142,698	144,459	146,220	147,981	149,742	151,503	153,264	21,135	142,697
19	320.3 Water Treatment Equipment	327,586	333,296	339,010	344,722	350,434	356,146	361,856	367,568	373,280	378,992	384,704	390,416	396,128	68,542	361,857
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	69	138	207	276	345	409	478	547	616	685	754	823	823	411
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	36,320	36,540	36,760	36,980	39,200	39,420	39,645	39,865	40,085	40,305	40,525	40,745	40,965	2,645	39,643
25	330.4 Distribution Reservoirs	234,191	235,180	236,169	237,158	238,147	239,136	240,121	241,110	242,099	243,088	244,077	245,066	246,055	11,864	240,123
26	331.4 Transmission & Distribution	1,836,772	1,852,486	1,868,200	1,883,914	1,899,628	1,915,342	1,931,058	1,946,772	1,962,486	1,978,200	1,993,914	2,009,628	2,025,342	188,570	1,931,057
27	333.4 Services	373,505	376,024	378,543	381,062	383,581	386,100	388,617	391,136	393,655	396,174	398,693	401,212	403,731	30,226	388,618
28	334.4 Meters & Meter Installation	199,767	202,317	204,867	207,417	209,967	212,517	215,064	217,614	220,164	222,714	225,264	227,814	230,364	30,597	215,065
29	335.4 Hydrants	108,888	109,686	110,484	111,282	112,080	112,878	113,678	114,476	115,274	116,072	116,870	117,668	118,466	9,578	113,677
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	56,355	56,876	57,397	57,918	58,439	58,960	58,385	58,906	59,427	59,948	60,469	60,990	61,511	5,156	58,891
34	340.5 Office Furniture & Equipment	71,213	72,072	72,931	73,790	74,649	75,508	76,365	77,224	78,083	78,942	79,801	80,660	81,519	10,306	76,366
35	340.51 Computer Equipment	167,172	172,886	178,600	184,314	190,028	195,742	201,450	207,164	212,878	218,592	224,306	230,020	235,734	68,562	201,453
36	341.5 Transportation Equipment	170,580	173,876	177,172	180,468	183,764	187,060	190,358	193,654	196,950	200,246	203,542	206,838	210,134	39,554	190,357
37	342.5 Stores Equipment	755	765	775	785	795	805	819	829	839	849	859	869	879	124	817
38	343.5 Tools, Shop & Garage Equipment	43,573	44,022	44,471	44,920	45,369	45,818	46,261	46,710	47,159	47,608	48,057	48,506	48,955	5,382	46,264
39	344.5 Laboratory Equipment	11,330	11,764	12,198	12,632	13,066	13,500	13,935	14,369	14,803	15,237	15,671	16,105	16,539	5,209	13,935
40	345.5 Power Operated Equipment	79,161	79,846	80,531	81,216	81,901	82,586	83,267	83,952	84,637	85,322	86,007	86,692	87,377	8,216	83,269
41	346.5 Communication Equipment	20,925	21,298	21,671	22,044	22,417	22,790	23,162	23,535	23,908	24,281	24,654	25,027	25,400	4,475	23,163
42	347.5 Miscellaneous Equipment	5,059	5,171	5,283	5,395	5,507	5,619	5,729	5,841	5,953	6,065	6,177	6,289	6,401	1,342	5,730
43	348.5 Other Tangible Plant	24,884	25,200	25,516	25,832	26,148	26,464	26,775	27,091	27,407	27,723	28,039	28,355	28,671	3,787	26,777
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	279,114	281,141	283,168	285,195	287,222	289,249	291,295	293,322	295,349	297,376	299,403	301,430	303,457	4,343	277,440
46	**WATER TREATMENT PLANT**	459,715	467,257	474,799	482,341	489,883	497,425	504,963	512,505	520,047	527,589	535,131	542,673	550,215	90,500	504,965
47	**TRANSMISSION & DISTRIBUTION**	2,791,443	2,814,233	2,837,023	2,859,813	2,882,603	2,905,393	2,928,183	2,950,973	2,973,763	2,996,553	3,019,343	3,042,133	3,064,923	273,480	2,928,183
48	**GENERAL PLANT**	651,007	663,776	676,545	689,314	702,083	714,852	726,506	739,275	752,044	764,813	777,582	790,351	803,120	152,113	727,020
49	**TOTAL WATER ACCUM. DEPR.**	4,181,279	4,226,407	4,271,535	4,316,663	4,341,791	4,386,919	4,430,947	4,476,075	4,521,208	4,566,331	4,611,459	4,656,587	4,701,715	520,436	4,437,808

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	42	42	42	42	42	47	42	42	42	42	42	42	509	255
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	585	585	585	585	585	589	585	585	585	585	585	585	7,024	3,512
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	146	146	146	146	146	150	146	146	146	146	146	146	1,756	878
13	310.2 Power Generation Equipment	318	318	318	(19,682)	318	322	318	318	318	318	318	318	(16,180)	(11,936)
14	311.2 Pumping Equipment	936	936	936	936	936	938	936	936	936	936	936	936	11,234	5,617
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,761	1,761	1,761	1,761	1,761	1,764	1,761	1,761	1,761	1,761	1,761	1,761	21,135	10,568
19	320.3 Water Treatment Equipment	5,712	5,712	5,712	5,712	5,712	5,710	5,712	5,712	5,712	5,712	5,712	5,712	68,542	34,271
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	69	69	69	69	69	64	69	69	69	69	69	69	823	411
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	220	220	220	220	220	225	220	220	220	220	220	220	2,645	1,323
25	330.4 Distribution Reservoirs	989	989	989	989	989	985	989	989	989	989	989	989	11,864	5,932
26	331.4 Transmission & Distribution	15,714	15,714	15,714	15,714	15,714	15,716	15,714	15,714	15,714	15,714	15,714	15,714	188,570	94,285
27	333.4 Services	2,519	2,519	2,519	2,519	2,519	2,517	2,519	2,519	2,519	2,519	2,519	2,519	30,226	15,113
28	334.4 Meters & Meter Installation	2,550	2,550	2,550	2,550	2,550	2,547	2,550	2,550	2,550	2,550	2,550	2,550	30,597	15,298
29	335.4 Hydrants	798	798	798	798	798	800	798	798	798	798	798	798	9,578	4,789
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	521	521	521	521	521	(575)	521	521	521	521	521	521	5,156	2,536
34	340.5 Office Furniture & Equipment	859	859	859	859	859	857	859	859	859	859	859	859	10,308	5,153
35	340.51 Computer Equipment	5,714	5,714	5,714	5,714	5,714	5,708	5,714	5,714	5,714	5,714	5,714	5,714	68,562	34,281
36	341.5 Transportation Equipment	3,296	3,296	3,296	3,296	3,296	3,298	3,296	3,296	3,296	3,296	3,296	3,298	39,554	19,777
37	342.5 Stores Equipment	10	10	10	10	10	14	10	10	10	10	10	10	124	62
38	343.5 Tools, Shop & Garage Equipment	449	449	449	449	449	443	449	449	449	449	449	449	5,382	2,691
39	344.5 Laboratory Equipment	434	434	434	434	434	435	434	434	434	434	434	434	5,209	2,605
40	345.5 Power Operated Equipment	685	685	685	685	685	681	685	685	685	685	685	685	8,216	4,108
41	346.5 Communication Equipment	373	373	373	373	373	372	373	373	373	373	373	373	4,475	2,237
42	347.5 Miscellaneous Equipment	112	112	112	112	112	110	112	112	112	112	112	112	1,342	671
43	348.5 Other Tangible Plant	316	316	316	316	316	311	316	316	316	316	316	316	3,787	1,893
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	2,027	2,027	2,027	(17,973)	2,027	2,046	2,027	2,027	2,027	2,027	2,027	2,027	4,343	(1,674)
46	**WATER TREATMENT PLANT**	7,542	7,542	7,542	7,542	7,542	7,538	7,542	7,542	7,542	7,542	7,542	7,542	90,500	45,250
47	**TRANSMISSION & DISTRIBUTION**	22,790	22,790	22,790	22,790	22,790	22,790	22,790	22,790	22,790	22,790	22,790	22,790	273,480	136,740
48	**GENERAL PLANT**	12,769	12,769	12,769	12,769	12,769	11,654	12,769	12,769	12,769	12,769	12,769	12,769	152,113	76,014
49	**TOTAL NET ADDITIONS**	45,128	45,128	45,128	25,128	45,128	44,028	45,128	45,128	45,128	45,128	45,128	45,128	520,436	256,330

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	42	42	42	42	42	47	42	42	42	42	42	42	509	255
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	585	585	585	585	585	589	585	585	585	585	585	585	7,024	3,512
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	146	146	146	146	146	150	146	146	146	146	146	146	1,756	878
13	310.2 Power Generation Equipment	318	318	318	318	318	322	318	318	318	318	318	318	3,820	1,910
14	311.2 Pumping Equipment	936	936	936	936	936	938	936	936	936	936	936	936	11,234	5,617
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,761	1,761	1,761	1,761	1,761	1,764	1,761	1,761	1,761	1,761	1,761	1,761	21,135	10,568
19	320.3 Water Treatment Equipment	5,712	5,712	5,712	5,712	5,712	5,710	5,712	5,712	5,712	5,712	5,712	5,712	68,542	34,271
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	69	69	69	69	69	64	69	69	69	69	69	69	823	411
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	220	220	220	220	220	225	220	220	220	220	220	220	2,645	1,323
25	330.4 Distribution Reservoirs	989	989	989	989	989	985	989	989	989	989	989	989	11,864	5,932
26	331.4 Transmission & Distribution	15,714	15,714	15,714	15,714	15,714	15,716	15,714	15,714	15,714	15,714	15,714	15,714	188,570	94,285
27	333.4 Services	2,519	2,519	2,519	2,519	2,519	2,517	2,519	2,519	2,519	2,519	2,519	2,519	30,226	15,113
28	334.4 Meters & Meter Installation	2,550	2,550	2,550	2,550	2,550	2,547	2,550	2,550	2,550	2,550	2,550	2,550	30,597	15,298
29	335.4 Hydrants	798	798	798	798	798	800	798	798	798	798	798	798	9,578	4,789
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	521	521	521	521	521	519	521	521	521	521	521	521	6,250	3,125
34	340.5 Office Furniture & Equipment	859	859	859	859	859	857	859	859	859	859	859	859	10,306	5,153
35	340.51 Computer Equipment	5,714	5,714	5,714	5,714	5,714	5,708	5,714	5,714	5,714	5,714	5,714	5,714	68,562	34,281
36	341.5 Transportation Equipment	3,296	3,296	3,296	3,296	3,296	3,298	3,296	3,296	3,296	3,296	3,296	3,296	39,554	19,777
37	342.5 Stores Equipment	10	10	10	10	10	14	10	10	10	10	10	10	124	62
38	343.5 Tools, Shop & Garage Equipment	449	449	449	449	449	443	449	449	449	449	449	449	5,382	2,691
39	344.5 Laboratory Equipment	434	434	434	434	434	435	434	434	434	434	434	434	5,209	2,605
40	345.5 Power Operated Equipment	685	685	685	685	685	681	685	685	685	685	685	685	8,216	4,108
41	346.5 Communication Equipment	373	373	373	373	373	372	373	373	373	373	373	373	4,475	2,237
42	347.5 Miscellaneous Equipment	112	112	112	112	112	110	112	112	112	112	112	112	1,342	671
43	348.5 Other Tangible Plant	316	316	316	316	316	311	316	316	316	316	316	316	3,787	1,893
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	2,027	2,027	2,027	2,027	2,027	2,046	2,027	2,027	2,027	2,027	2,027	2,027	24,343	12,172
46	**WATER TREATMENT PLANT**	7,542	7,542	7,542	7,542	7,542	7,538	7,542	7,542	7,542	7,542	7,542	7,542	90,500	45,250
47	**TRANSMISSION & DISTRIBUTION**	22,790	22,790	22,790	22,790	22,790	22,790	22,790	22,790	22,790	22,790	22,790	22,790	273,480	136,740
48	**GENERAL PLANT**	12,769	12,769	12,769	12,769	12,769	12,748	12,769	12,769	12,769	12,769	12,769	12,769	153,207	76,603
49	**TOTAL GROSS ADDITIONS**	45,128	45,128	45,128	45,128	45,128	45,122	45,128	45,128	45,128	45,128	45,128	45,128	541,530	270,765

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	20,000	0	0	0	0	0	0	0	0	20,000	13,846
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	1,094	0	0	0	0	0	0	1,094	589
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	20,000	0	0	0	0	0	0	0	0	20,000	13,846
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	1,094	0	0	0	0	0	0	1,094	589
49	**TOTAL RETIREMENTS**	0	0	0	20,000	0	1,094	0	0	0	0	0	0	21,094	14,435

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	***WATER TREATMENT PLANT***														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	9,623	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	116,729	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	32,579	0.00%	0
13	310.2 Power Generation Equipment	(11,346)	0.00%	0
14	311.2 Pumping Equipment	129,855	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	142,697	0.00%	0
19	320.3 Water Treatment Equipment	361,857	18.11%	65,548
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	411	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	39,643	0.00%	0
25	330.4 Distribution Reservoirs	240,123	12.00%	28,803
26	331.4 Transmission & Distribution	1,931,057	22.83%	440,804
27	333.4 Services	388,618	0.00%	0
28	334.4 Meters & Meter Installation	215,065	0.00%	0
29	335.4 Hydrants	113,677	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	58,891	0.00%	0
34	340.5 Office Furniture & Equipment	76,366	0.00%	0
35	340.51 Computer Equipment	201,453	0.00%	0
36	341.5 Transportation Equipment	190,357	0.00%	0
37	342.5 Stores Equipment	817	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	46,264	0.00%	0
39	344.5 Laboratory Equipment	13,935	0.00%	0
40	345.5 Power Operated Equipment	83,269	0.00%	0
41	346.5 Communication Equipment	23,163	0.00%	0
42	347.5 Miscellaneous Equipment	5,730	0.00%	0
43	348.5 Other Tangible Plant	26,777	0.00%	0
44	**INTANGIBLE PLANT**	0	0.00%	0
45	**SUPPLY & PUMPING**	277,440	0.00%	0
46	**WATER TREATMENT PLANT**	504,965	12.98%	65,548
47	**TRANSMISSION & DISTRIBUTION**	2,928,183	16.04%	469,607
48	**GENERAL PLANT**	727,020	0.00%	0
49	**TOTAL**	4,437,608	12.06%	535,155

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	0
2	**09/30/91 Balance Per Docket No. 911188-WS, Order No. PSC-93-1023-FOF-WS Dated 07/12/93**	2,969,967
3	Utility Adjustment to ordered balance (1)	104,577
4	1991 Additions	17,173
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	17,173
8	**12/31/91 Balance**	3,091,737
9		
10		
11	1992 Additions	133,816
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	133,816
15	**12/31/92 Balance**	3,225,553
16		
17		
18	1993 Additions	334,011
19	1993 Retirements	125
20	1993 Adjustments	0
21	1993 Net Additions	333,886
22	**12/31/93 Balance**	3,559,439
23		
24		
25	1994 Additions	547,717
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	547,717
29	**12/31/94 Balance**	4,107,156
30		
31		
32	1995 Additions	163,845
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	163,845
36	**12/31/95 Balance**	4,271,001
37		
38		
39	1996 Additions	188,670
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	188,670
43	**12/31/96 Balance**	4,459,671

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	3,337,962	49,970	3,387,932	0	3,387,932	3,362,947	0	3,362,947	0.00%	0
2	Line/Main Extensions	232,836	68,400	301,236	0	301,236	267,036	0	267,036	0.00%	0
3	Meter Installation Fees	269,030	22,800	291,830	0	291,830	280,430	0	280,430	0.00%	0
4	Contributed Lines	340,974	0	340,974	0	340,974	340,974	0	340,974	17.47%	59,568
5	Cont. Prpty Other than Lines	17,351	0	17,351	0	17,351	17,351	0	17,351	0.00%	0
6	Service Installation Fees	72,849	47,500	120,349	0	120,349	96,599	0	96,599	0.00%	0
7	**TOTAL WATER CIAC**	4,271,002	188,670	4,459,672	0	4,459,672	4,365,337	0	4,365,337	1.36%	59,568
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	3,337,962	3,342,127	3,346,291	3,350,455	3,354,619	3,358,783	3,362,947	3,367,112	3,371,276	3,375,440	3,379,604	3,383,768	3,387,932	49,970	3,362,947
2	Line/Main Extensions	232,836	238,536	244,236	249,936	255,636	261,336	267,036	272,736	278,436	284,136	289,836	295,536	301,236	68,400	267,036
3	Meter Installation Fees	269,030	270,930	272,830	274,730	276,630	278,530	280,430	282,330	284,230	286,130	288,030	289,930	291,830	22,800	280,430
4	Contributed Lines	340,974	340,974	340,974	340,974	340,974	340,974	340,974	340,974	340,974	340,974	340,974	340,974	340,974	0	340,974
5	Cont. Prpty Other than Lines	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	17,351	0	17,351
6	Service Installation Fees	72,849	76,807	80,766	84,724	88,682	92,641	96,599	100,557	104,516	108,474	112,432	116,391	120,349	47,500	96,599
7	TOTAL WATER CIAC	4,271,002	4,286,725	4,302,447	4,318,170	4,333,892	4,349,615	4,365,337	4,381,060	4,396,782	4,412,505	4,428,227	4,443,950	4,459,672	188,670	4,365,337

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	49,970	24,985
2	Line/Main Extensions	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	68,400	34,200
3	Meter Installation Fees	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	22,800	11,400
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	47,500	23,750
7	TOTAL NET ADDITIONS	15,723	15,723	15,723	15,723	15,723	15,723	15,723	15,723	15,723	15,723	15,723	15,723	188,670	94,335

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	49,970	24,985
2	Line/Main Extensions	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	5,700	68,400	34,200
3	Meter Installation Fees	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	22,800	11,400
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	3,958	47,500	23,750
7	TOTAL GROSS ADDITIONS	15,723	15,723	15,723	15,723	15,723	15,723	15,723	15,723	15,723	15,723	15,723	15,723	188,670	94,335

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2	**09/30/91 Balance Per Docket No. 911188-WS, Order No. PSC-93-1023-FOF-WS Dated 07/12/93**	827,245
3	Utility Adjustment to ordered balance (1)	13,725
4	1991 Additions	4,856
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	4,856
8	**12/31/91 Balance**	845,826
9		
10		
11	1992 Additions	78,966
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	78,966
15	**12/31/92 Balance**	924,792
16		
17		
18	1993 Additions	115,415
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	115,415
22	**12/31/93 Balance**	1,040,207
23		
24		
25	1994 Additions	140,495
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	140,495
29	**12/31/94 Balance**	1,180,702
30		
31		
32	1995 Additions	153,782
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	153,782
36	**12/31/95 Balance**	1,334,484
37		
38		
39	1996 Additions	161,916
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	161,916
43	**12/31/96 Balance**	1,496,400

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	1,281,512	130,819	1,412,331	0	1,412,331	1,346,921	0	1,346,921	0.00%	0
2	Line/Main Extensions	9,234	6,222	15,456	0	15,456	12,345	0	12,345	0.00%	0
3	Meter Installation Fees	25,638	14,022	39,660	0	39,660	32,649	0	32,649	0.00%	0
4	Contributed Lines	14,605	7,945	22,550	0	22,550	18,578	0	18,578	16.04%	2,980
5	Cont. Prpty Other than Lines	1,306	493	1,799	0	1,799	1,553	0	1,553	0.00%	0
6	Service Installation Fees	2,189	2,415	4,604	0	4,604	3,397	0	3,397	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	1,334,484	161,916	1,496,400	0	1,496,400	1,415,443	0	1,415,443	0.21%	2,980

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	1,281,512	1,292,414	1,303,316	1,314,218	1,325,120	1,336,022	1,346,919	1,357,821	1,368,723	1,379,625	1,390,527	1,401,429	1,412,331	130,819	1,346,921
2	Line/Main Extensions	9,234	9,753	10,272	10,791	11,310	11,829	12,342	12,861	13,380	13,899	14,418	14,937	15,456	6,222	12,345
3	Meter Installation Fees	25,638	26,807	27,976	29,145	30,314	31,483	32,646	33,815	34,984	36,153	37,322	38,491	39,660	14,022	32,649
4	Contributed Lines	14,605	15,267	15,929	16,591	17,253	17,915	18,578	19,240	19,902	20,564	21,226	21,888	22,550	7,945	18,578
5	Cont. Prpty Other than Lines	1,306	1,347	1,388	1,429	1,470	1,511	1,553	1,594	1,635	1,676	1,717	1,758	1,799	493	1,553
6	Service Installation Fees	2,189	2,390	2,591	2,792	2,993	3,194	3,398	3,599	3,800	4,001	4,202	4,403	4,604	2,415	3,397
7	TOTAL ACC. AMORT. CIAC	1,334,484	1,347,978	1,361,472	1,374,966	1,388,460	1,401,954	1,415,436	1,428,930	1,442,424	1,455,918	1,469,412	1,482,906	1,496,400	161,916	1,415,443

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Note: May not cross-foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	10,902	10,902	10,902	10,902	10,902	10,897	10,902	10,902	10,902	10,902	10,902	10,902	130,819	65,409
2	Line/Main Extensions	519	519	519	519	519	513	519	519	519	519	519	519	6,222	3,111
3	Meter Installation Fees	1,169	1,169	1,169	1,169	1,169	1,163	1,169	1,169	1,169	1,169	1,169	1,169	14,022	7,011
4	Contributed Lines	662	662	662	662	662	663	662	662	662	662	662	662	7,945	3,973
5	Cont. Prpty Other than Lines	41	41	41	41	41	42	41	41	41	41	41	41	493	247
6	Service Installation Fees	201	201	201	201	201	204	201	201	201	201	201	201	2,415	1,208
7	TOTAL NET ADDITIONS	13,494	13,494	13,494	13,494	13,494	13,482	13,494	13,494	13,494	13,494	13,494	13,494	161,916	80,959

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	10,902	10,902	10,902	10,902	10,902	10,897	10,902	10,902	10,902	10,902	10,902	10,902	130,819	65,409
2	Line/Main Extensions	519	519	519	519	519	513	519	519	519	519	519	519	6,222	3,111
3	Meter Installation Fees	1,169	1,169	1,169	1,169	1,169	1,163	1,169	1,169	1,169	1,169	1,169	1,169	14,022	7,011
4	Contributed Lines	662	662	662	662	662	663	662	662	662	662	662	662	7,945	3,973
5	Cont. Prpty Other than Lines	41	41	41	41	41	42	41	41	41	41	41	41	493	247
6	Service Installation Fees	201	201	201	201	201	204	201	201	201	201	201	201	2,415	1,208
7	**TOTAL GROSS ADDITIONS**	13,494	13,494	13,494	13,494	13,494	13,482	13,494	13,494	13,494	13,494	13,494	13,494	161,916	80,959

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12			**PRESENT ANNUAL AFUDC RATE =**		see below	(b)
13						
14			**PROPOSED ANNUAL AFUDC RATE =**		9.85%	(c)
15						
16			**PROPOSED MONTHLY AFUDC RATE =**		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	**TOTAL**	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) PROPOSED ANNUAL	(7) PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Deetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M.	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Plociola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) PROPOSED ANNUAL	(14) PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	PROPOSED ANNUAL	PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**09/30/91 Balance Per Order No. PSC 93-1023-FOF-WS Dated 7/12/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	587,352
8	1993 Adjustments	0
9	**12/31/93 Balance**	587,352
10	1994 Additions	(146,382)
11	1994 Adjustments	0
12	**12/31/94 Balance**	440,970
13	1995 Additions	1,421,020
14	1995 Adjustments	0
15	**12/31/95 Balance**	1,861,990
16	1996 Additions	84,000
17	1996 Adjustments	0
18	**12/31/96 Balance**	1,945,990

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	1,861,990
20	Jan	1,868,990
21	Feb	1,875,990
22	Mar	1,882,990
23	Apr	1,889,990
24	May	1,896,990
25	Jun	1,903,990
26	Jul	1,910,990
27	Aug	1,917,990
28	Sep	1,924,990
29	Oct	1,931,990
30	Nov	1,938,990
31	Ending Balance 12/31/96	1,945,990
32	Average Balance	1,903,990
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	1,903,990

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,366
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,925	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,820	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,968	241,968	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,562
17	Other Deferred Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,869	985,050	985,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,897,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,832,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,570,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,298	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,996
6															
7	**GROSS UTILITY PLANT**	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,999,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	**INVESTMENT IN UTILITY PLANT**	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	**TOTAL CASH**	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	418,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,108	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,290	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	**TOTAL DEFERRED ASSETS**	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

Note: May not cross-foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,156	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,066)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,839,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,783	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	09/30/91 Balance Per Docket No. 911188-WS	0		09/30/91 Balance Per Docket No. 911188-WS	0	
2	Order No. PSC-93-1023-FOF-WS Dated 07/12/93	0		Order No. PSC-93-1023-FOF-WS Dated 07/12/93 Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1996		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	14.38%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	12.06%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

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Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)

Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	2,033,516	0	2,033,516	(186,970)	1,846,546	(9.19%)	B-4(W),B-3(W)
3	Other Revenue	56,150	0	56,150	0	56,150		B-4(W)
4	**TOTAL OPERATING REVENUES**	2,089,666	0	2,089,666	(186,970)	1,902,696		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	1,289,249	55,416	1,344,665	0	1,344,665		B-5(W)
7	Depreciation net of CIAC Amort	324,022	0	324,022	0	324,022		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	287,276	(17,745)	269,531	(8,414) (A)	261,117		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(96,226)	(16,431)	(112,656)	(68,878) (B)	(181,534)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,804,321	21,240	1,825,561	(77,292)	1,748,269		
12	**NET OPERATING INCOME**	285,345	(21,240)	264,105	(109,678)	154,427		
13	**RATE BASE**	6,986,179	93,077	7,079,256		7,079,256		A-1(W)
14	**RATE OF RETURN**	4.08%		3.73%		2.18%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	2,033,516	0	2,033,516	794,843		2,828,359	39.09%	B-4(W),B-3(W)
3	Other Revenue	56,150	0	56,150	0		56,150		B-4(W)
4	**TOTAL OPERATING REVENUES**	2,089,666	0	2,089,666	794,843		2,884,509		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	1,289,249	55,416	1,344,665	0		1,344,665		B-5(W)
7	Depreciation net of CIAC Amort	324,022	0	324,022	0		324,022		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	287,276	(17,745)	269,531	35,768	(A)	305,299		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(96,226)	(16,431)	(112,656)	292,813	(B)	180,157		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,804,321	21,240	1,825,561	328,581		2,154,142		
12	**NET OPERATING INCOME**	285,345	(21,240)	264,105	466,262		730,367		
13	**RATE BASE**	6,986,179	93,077	7,079,256			7,079,256		A-1(W)
14	**RATE OF RETURN**	4.08%		3.73%			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
Line No.	Description	Required	Requested	Supporting Schedules	Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-8.03%	D-1(W)	
3	Rate of Return (%)	10.32%	2.18%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	7,079,256	7,079,256	A-1(W)	
6	Required / Requested Income (L3 x L5)	730,367	154,427		
7	Adjusted Income Under Present Rates	264,105	264,105	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	466,262	(109,678)		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	759,075	(178,556)		
11	*RAF Conversion Factor*	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	794,843	(186,970)		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	759,075	(178,556)		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	292,813	(68,878)		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	35,768	(8,414)		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	466,262	(109,678)		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or *the current leverage graph minus* 100 basis points *(if no ROE was established).*

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

	(1)	(2)	(3)	(4)
Line No.	Class of Capital	Ratio	Cost Rate	Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	*Deferred ITC*	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	24,329	
11			
12	3. Conservation Program Expenses	16,988	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	1,343	
15			
16	5. Conservation Elasticity Adjustment	(14,622)	
17			
18	6. Hewitt Study Expenses	27,378	
19			
20	7.	0	
21			
22		55,416	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	3,139	
37			
38	2. N/A	0	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(20,884)	
43			
44		(17,745)	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(16,431)	
47			
48	2.	0	
49			
50		(16,431)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	21,240	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	1,744,324	0	1,744,324
4	461.2 Metered - Commercial	270,325	0	270,325
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	2,014,649	0	2,014,649
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	18,867	0	18,867
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	18,867	0	18,867
18	**TOTAL WATER SALES**	2,033,516	0	2,033,516
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	56,150	0	56,150
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	56,150	0	56,150
26	**TOTAL PRESENT WATER OPERATING REVENUES**	2,089,666	0	2,089,666

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	574,555	39,236	613,791	254,037	12,105	266,142	88,420	9,150	97,570	232,097	17,982	250,079
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	143,581	2,963	146,545	63,484	0	63,484	22,096	1,234	23,330	58,001	1,730	59,731
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	84,108	(5,830)	78,278	79,915	(6,358)	73,557	290	0	290	3,903	528	4,431
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	103,865	(8,263)	95,602	103,865	(8,263)	95,602	0	0	0	0	0	0
8	620 Materials & Supplies	59,886	2,771	62,657	44,549	0	44,549	4,702	489	5,191	10,635	2,282	12,918
9	631 Contractual Services - Eng.	1,780	0	1,780	0	0	0	0	0	0	1,780	0	1,780
10	632 Contractual Services - Acct.	9,453	0	9,453	0	0	0	0	0	0	9,453	0	9,453
11	633 Contractual Services - Legal	5,696	0	5,696	0	0	0	0	0	0	5,696	0	5,696
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	59,378	7,689	67,067	44,688	839	45,527	0	0	0	14,690	6,850	21,540
14	641 Rental of Real Building/Real Property	13,039	1,324	14,363	4,588	0	4,588	0	0	0	8,451	1,324	9,775
15	642 Rental of Equipment	984	230	1,214	597	0	597	0	0	0	387	230	617
16	650 Transportation Expense	21,068	620	21,687	13,608	0	13,608	3,327	416	3,743	4,133	204	4,337
17	656 Insurance - Vehicle	6,480	0	6,480	0	0	0	0	0	0	6,480	0	6,480
18	657 Insurance - General Liability	13,320	2,764	16,084	0	0	0	0	0	0	13,320	2,764	16,084
19	658 Insurance - Workman's Comp (2)	9,825	134	9,958	4,344	0	4,344	1,512	84	1,596	3,969	49	4,018
20	659 Insurance - Other	1,322	0	1,322	0	0	0	0	0	0	1,322	0	1,322
21	660 Advertising Expense	1,443	1,301	2,743	0	0	0	0	0	0	1,443	1,301	2,743
22	666 Reg. Comm. Exp. - Rate Case Amort.	39,124	0	39,124	0	0	0	0	0	0	39,124	0	39,124
23	667 Reg. Comm. Exp. - Other	3,142	0	3,142	0	0	0	0	0	0	3,142	0	3,142
24	670 Bad Debt Expense	11,572	1,251	12,824	0	0	0	11,572	1,251	12,824	0	0	0
25	675 Miscellaneous Expenses	125,629	9,225	134,854	31,028	0	31,028	29,026	1,676	30,702	65,575	7,549	73,124
26	**TOTAL WATER O & M EXPENSES**	1,289,249	55,416	1,344,665	644,703	(1,678)	643,025	160,946	14,300	175,245	483,600	42,793	526,394

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (1 - 8) Per Books O & M	(15) TOTAL O & M (1 - 8) Adjustments	(16) TOTAL O & M (1 - 8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	47,716	43,988	50,544	48,583	49,088	48,365	48,144	48,116	47,000	48,451	46,764	47,796	574,554	39,236	613,790
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	11,924	10,993	12,631	12,141	12,267	12,086	12,031	12,024	11,745	12,108	11,686	11,944	143,581	2,963	146,544
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	6,925	7,460	7,387	6,893	7,118	6,961	6,673	6,714	6,992	6,699	7,037	7,249	84,108	(5,830)	78,278
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	8,924	11,644	8,903	7,683	8,415	7,195	8,415	10,493	8,414	7,195	8,902	7,883	103,865	(8,263)	95,602
8	620.1-.8 Materials & Supplies	2,900	9,387	2,987	4,244	8,482	4,244	2,820	5,549	6,567	4,189	4,263	4,154	59,886	2,771	62,657
9	631.1-.8 Contractual Services - Eng.	146	140	153	152	150	148	149	150	148	151	146	148	1,780	0	1,780
10	632.1-.8 Contractual Services - Acct.	777	746	810	806	796	786	793	794	784	802	773	785	9,453	0	9,453
11	633.1-.8 Contractual Services - Legal	468	449	488	487	480	474	478	479	472	483	466	473	5,696	0	5,696
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	2,531	2,551	8,138	2,620	2,579	8,232	3,561	3,558	9,258	9,268	3,526	3,555	59,378	7,689	67,067
14	641.1-.8 Rental of Real Building/Real Property	695	1,814	724	722	1,859	703	709	1,857	701	717	1,838	702	13,039	1,324	14,363
15	642.1-.8 Rental of Equipment	45	148	52	136	45	138	39	131	39	132	39	39	984	230	1,214
16	650.1-.8 Transportation Expense	1,755	1,713	1,769	1,766	1,762	1,754	1,765	1,762	1,750	1,769	1,746	1,757	21,068	620	21,688
17	656.1-.8 Insurance - Vehicle	533	511	555	554	546	539	544	544	538	549	530	538	6,480	0	6,480
18	657.1-.8 Insurance - General Liability	1,095	1,051	1,141	1,138	1,121	1,108	1,118	1,119	1,105	1,129	1,089	1,106	13,320	2,764	16,084
19	658.1-.8 Insurance - Workman's Comp (2)	816	752	864	831	839	827	823	823	804	829	800	817	9,825	134	9,959
20	659.1-.8 Insurance - Other	109	104	113	113	111	110	111	111	110	112	108	110	1,322	0	1,322
21	660.1-.8 Advertising Expense	119	114	124	123	121	120	121	121	120	122	118	120	1,443	1,301	2,744
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	3,215	3,086	3,351	3,344	3,294	3,253	3,283	3,287	3,246	3,317	3,199	3,248	39,124	0	39,124
23	667.1-.8 Reg. Comm. Exp. - Other	258	248	269	269	265	261	264	264	261	266	257	261	3,142	0	3,142
24	670.1-.8 Bad Debt Expense	967	882	979	971	974	961	968	977	953	989	954	976	11,572	1,251	12,823
25	675.1-.8 Miscellaneous Expenses	10,633	9,912	11,346	10,661	11,270	10,696	10,148	10,142	9,989	10,257	10,542	10,033	125,829	9,225	134,854
26	TOTAL WATER O & M EXPENSES	102,550	107,693	113,328	104,239	111,582	108,960	102,976	109,117	110,993	109,534	104,782	103,492	1,289,249	55,416	1,344,665

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	21,255	18,941	23,183	21,325	22,102	21,721	21,117	21,145	20,467	21,210	20,496	21,073	254,037	12,105	266,142
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	5,312	4,733	5,793	5,329	5,523	5,428	5,277	5,284	5,115	5,300	5,122	5,266	63,484	0	63,484
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	6,580	7,130	7,028	6,535	6,765	6,612	6,321	6,362	6,644	6,343	6,694	6,901	79,915	(6,358)	73,557
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	8,924	11,644	8,903	7,663	8,415	7,195	8,415	10,493	8,414	7,195	8,902	7,863	103,965	(8,263)	95,802
8	620.1-.6 Materials & Supplies	1,633	8,189	1,678	2,940	7,191	2,970	1,526	4,358	5,296	2,885	3,006	2,875	44,549	0	44,549
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	1,324	1,392	6,880	1,364	1,343	7,011	2,328	2,324	8,039	8,023	2,325	2,335	44,688	839	45,527
14	641.1-.6 Rental of Real Building/Real Property	0	1,147	0	0	1,147	0	0	1,147	0	0	1,147	0	4,588	0	4,588
15	642.1-.6 Rental of Equipment	13	118	18	103	12	106	7	99	7	99	7	7	597	0	597
16	650.1-.6 Transportation Expense	1,138	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	13,608	0	13,608
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	363	324	396	365	378	371	361	362	350	363	350	360	4,344	0	4,344
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	2,819	2,527	3,274	2,620	3,306	2,833	2,165	2,180	2,160	2,215	2,787	2,142	31,028	0	31,028
26	TOTAL WATER DIRECT O & M EXPENSES	49,361	57,278	58,288	49,399	57,316	55,380	48,652	54,888	57,627	54,767	51,970	49,776	644,703	(1,678)	643,025

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross-[illegible] due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 4 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	7,386	6,741	7,480	7,421	7,444	7,343	7,549	7,469	7,279	7,560	7,293	7,455	88,420	9,150	97,570
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	1,846	1,685	1,869	1,855	1,860	1,835	1,886	1,866	1,819	1,889	1,823	1,863	22,096	1,234	23,330
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	24	22	25	24	24	24	25	24	24	25	24	24	290	0	290
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	393	359	398	395	396	391	401	397	387	402	388	396	4,702	489	5,191
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	278	254	281	279	280	276	284	281	274	284	274	280	3,327	416	3,743
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	126	115	128	127	127	126	129	128	124	129	125	127	1,512	84	1,596
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	967	882	979	971	974	961	988	977	953	989	954	976	11,572	1,251	12,824
25	675.7 Miscellaneous Expenses	2,425	2,213	2,455	2,436	2,444	2,411	2,478	2,452	2,389	2,482	2,394	2,447	29,026	1,676	30,702
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	13,445	12,271	13,615	13,508	13,550	13,367	13,741	13,595	13,249	13,761	13,275	13,570	160,946	14,300	175,245

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	19,075	18,307	19,882	19,837	19,542	19,300	19,478	19,502	19,254	19,680	18,975	19,267	232,097	17,982	250,079
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	4,767	4,575	4,968	4,957	4,883	4,823	4,867	4,874	4,811	4,918	4,742	4,815	58,001	1,730	59,731
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	321	308	334	334	329	325	328	328	324	331	319	324	3,903	528	4,431
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	874	839	911	909	895	884	892	894	882	902	869	883	10,635	2,282	12,918
9	631.8	Contractual Services - Eng.	146	140	153	152	150	148	149	150	148	151	146	148	1,780	0	1,780
10	632.8	Contractual Services - Acct.	777	746	810	808	796	786	793	794	784	802	773	785	9,453	0	9,453
11	633.8	Contractual Services - Legal	468	449	488	487	480	474	478	479	472	483	466	473	5,696	0	5,696
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	1,207	1,159	1,258	1,255	1,237	1,222	1,233	1,234	1,219	1,246	1,201	1,219	14,690	6,850	21,540
14	641.8	Rental of Real Building/Real Property	695	667	724	722	712	703	709	710	701	717	691	702	8,451	1,324	9,775
15	642.8	Rental of Equipment	32	31	33	33	33	32	32	33	32	33	32	32	387	230	617
16	650.8	Transportation Expense	340	326	354	353	348	344	347	347	343	350	338	343	4,133	204	4,337
17	656.8	Insurance - Vehicle	533	511	555	554	546	539	544	544	538	549	530	538	6,480	0	6,480
18	657.8	Insurance - General Liability	1,095	1,051	1,141	1,138	1,121	1,108	1,118	1,119	1,105	1,129	1,089	1,106	13,320	2,764	16,084
19	658.8	Insurance - Workman's Comp (2)	326	313	340	339	334	330	333	333	329	337	324	329	3,969	49	4,018
20	659.8	Insurance - Other	109	104	113	113	111	110	111	111	110	112	108	110	1,322	0	1,322
21	660.8	Advertising Expense	119	114	124	123	121	120	121	121	120	122	118	120	1,443	1,301	2,743
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	3,215	3,086	3,351	3,344	3,294	3,253	3,263	3,267	3,246	3,317	3,199	3,248	39,124	0	39,124
23	667.8	Reg. Comm. Exp. - Other	258	248	269	269	265	261	264	264	261	266	257	261	3,142	0	3,142
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	5,389	5,172	5,617	5,604	5,521	5,453	5,503	5,510	5,440	5,560	5,361	5,444	65,575	7,549	73,124
26		TOTAL WATER ALLOCATED A & G EXPENSES	39,744	38,144	41,426	41,332	40,717	40,214	40,584	40,635	40,117	41,006	39,537	40,146	483,600	42,793	526,394

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimbell

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	574,101	33,700	(33,246)	574,555	0	7,816	4,043	0	0	27,378	39,236	613,791
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	142,568	1,013	0	143,581	0	1,953	1,010	0	0	0	2,963	146,545
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	84,543	0	(435)	84,108	0	528	0	0	(6,358)	0	(5,830)	78,278
6	*616.1-.8 Fuel for Power Production*	*0*	*0*	*0*	*0*	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	101,878	1,987	0	103,865	0	0	0	0	(8,263)	0	(8,263)	95,602
8	620.1-.8 Materials & Supplies	60,301	1,175	(1,591)	59,886	0	952	1,315	504	0	0	2,771	62,657
9	631.1-.8 Contractual Services - Eng.	1,927	38	(185)	1,780	0	0	0	0	0	0	0	1,780
10	632.1-.8 Contractual Services - Acct.	10,234	200	(981)	9,453	0	0	0	0	0	0	0	9,453
11	633.1-.8 Contractual Services - Legal	6,166	120	(591)	5,696	0	0	0	0	0	0	0	5,696
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	59,736	1,165	(1,524)	59,378	0	2,433	4,418	839	0	0	7,689	67,067
14	641.1-.8 Rental of Real Building/Real Property	13,650	266	(876)	13,039	0	1,324	0	0	0	0	1,324	14,363
15	642.1-.8 Rental of Equipment	1,004	20	(40)	984	0	196	34	0	0	0	230	1,214
16	650.1-.8 Transportation Expense	21,424	418	(774)	21,068	0	620	0	0	0	0	620	21,687
17	656.1-.8 Insurance - Vehicle	7,015	137	(672)	6,480	0	0	0	0	0	0	0	6,480
18	657.1-.8 Insurance - General Liability	14,420	281	(1,382)	13,320	0	2,764	0	0	0	0	2,764	16,084
19	658.1-.8 Insurance - Workman's Comp (2)	10,271	(446)	0	9,825	0	134	0	0	0	0	134	9,958
20	659.1-.8 Insurance - Other	1,432	28	(137)	1,322	0	0	0	0	0	0	0	1,322
21	660.1-.8 Advertising Expense	1,562	30	(150)	1,443	0	0	1,301	0	0	0	1,301	2,743
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	36,725	0	2,399	39,124	0	0	0	0	0	0	0	39,124
23	667.1-.8 Reg. Comm. Exp. - Other	3,473	0	(331)	3,142	0	0	0	0	0	0	0	3,142
24	670.1-.8 Bad Debt Expense	12,528	0	(956)	11,572	0	1,251	0	0	0	0	1,251	12,824
25	*675.1-.8 Miscellaneous Expenses*	*132,851*	*2,591*	*(9,813)*	*125,629*	*0*	*4,356*	*4,868*	*0*	*0*	*0*	*9,225*	*134,854*
26	**TOTAL WATER O & M EXPENSES**	1,297,811	42,722	(51,284)	1,289,249	0	24,329	16,968	1,343	(14,622)	27,378	55,416	1,344,665

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No. and Name		1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	239,952	14,085	0	254,037	0	0	0	0	0	12,105	12,105	266,142
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	59,589	3,895	0	63,484	0	0	0	0	0	0	0	63,484
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	79,915	0	0	79,915	0	0	0	0	(6,358)	0	(6,358)	73,557
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6	Chemicals	101,878	1,987	0	103,865	0	0	0	0	(8,263)	0	(8,263)	95,602
8	620.1-.6	Materials & Supplies	43,697	852	0	44,549	0	0	0	0	0	0	0	44,549
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	43,833	855	0	44,688	0	0	0	839	0	0	839	45,527
14	641.1-.6	Rental of Real Building/Real Property	4,500	88	0	4,588	0	0	0	0	0	0	0	4,588
15	642.1-.6	Rental of Equipment	586	11	(0)	597	0	0	0	0	0	0	0	597
16	650.1-.6	Transportation Expense	13,348	260	(0)	13,608	0	0	0	0	0	0	0	13,608
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	4,293	51	0	4,344	0	0	0	0	0	0	0	4,344
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	30,435	593	(0)	31,028	0	0	0	0	0	0	0	31,028
26	TOTAL WATER DIRECT O & M EXPENSES		622,024	22,678	0	644,703	0	0	0	839	(14,622)	12,105	(1,678)	643,025

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in their allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.898% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cro[illegible]e to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 0f 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.		Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	92,181	5,411	(9,172)	88,420	0	4,936	0	0	0	4,213	9,150	97,570
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	22,891	(795)	0	22,096	0	1,234	0	0	0	0	1,234	23,330
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	320	0	(30)	290	0	0	0	0	0	0	0	290
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	5,091	99	(488)	4,702	0	489	0	0	0	0	489	5,191
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	3,601	70	(345)	3,327	0	416	0	0	0	0	416	3,743
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	1,649	(137)	0	1,512	0	84	0	0	0	0	84	1,596
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	12,528	0	(956)	11,572	0	1,251	0	0	0	0	1,251	12,824
25	675.7	Miscellaneous Expenses	31,424	613	(3,011)	29,026	0	1,676	0	0	0	0	1,676	30,702
26		TOTAL WATER O & M EXPENSES	169,686	5,261	(14,001)	160,946	0	10,086	0	0	0	4,213	14,300	175,245

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	241,969	14,204	(24,075)	232,097	0	2,879	4,043	0	0	11,059	17,982	250,079
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	60,068	(2,087)	0	58,001	0	720	1,010	0	0	0	1,730	59,731
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	4,308	0	(405)	3,903	0	528	0	0	0	0	528	4,431
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	11,514	225	(1,103)	10,635	0	464	1,315	504	0	0	2,282	12,918
9	631.8	Contractual Services - Eng.	1,927	38	(185)	1,780	0	0	0	0	0	0	0	1,780
10	632.8	Contractual Services - Acct.	10,234	200	(981)	9,453	0	0	0	0	0	0	0	9,453
11	633.8	Contractual Services - Legal	6,166	120	(591)	5,696	0	0	0	0	0	0	0	5,696
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	15,903	310	(1,524)	14,690	0	2,433	4,418	0	0	0	6,850	21,540
14	641.8	Rental of Real Building/Real Property	9,150	178	(877)	8,451	0	1,324	0	0	0	0	1,324	9,775
15	642.8	Rental of Equipment	419	8	(40)	387	0	196	34	0	0	0	230	617
16	650.8	Transportation Expense	4,475	87	(429)	4,133	0	204	0	0	0	0	204	4,337
17	656.8	Insurance - Vehicle	7,015	137	(672)	6,480	0	0	0	0	0	0	0	6,480
18	657.8	Insurance - General Liability	14,420	281	(1,382)	13,320	0	2,764	0	0	0	0	2,764	16,084
19	658.8	Insurance - Workman's Comp (2)	4,329	(360)	0	3,969	0	49	0	0	0	0	49	4,018
20	659.8	Insurance - Other	1,432	28	(137)	1,322	0	0	0	0	0	0	0	1,322
21	660.8	Advertising Expense	1,562	30	(150)	1,443	0	0	1,301	0	0	0	1,301	2,743
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	36,725	0	2,399	39,124	0	0	0	0	0	0	0	39,124
23	667.8	Reg. Comm. Exp. - Other	3,473	0	(331)	3,142	0	0	0	0	0	0	0	3,142
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	70,993	1,384	(6,802)	65,575	0	2,682	4,868	0	0	0	7,549	73,124
26		TOTAL WATER O & M EXPENSES	506,100	14,783	(37,283)	483,600	0	14,242	16,988	504	0	11,059	42,793	526,394

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name	(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees	574,102	613,791	39,689	6.91%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	142,568	146,545	3,976	2.79%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	84,543	78,278	(6,265)	(7.41%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	101,878	95,602	(6,276)	(6.16%)
8	620.1-.8	Materials & Supplies	60,302	62,657	2,356	3.91%
9	631.1-.8	Contractual Services - Eng.	1,927	1,780	(147)	(7.63%)
10	632.1-.8	Contractual Services - Acct.	10,234	9,453	(781)	(7.63%)
11	633.1-.8	Contractual Services - Legal	6,166	5,696	(471)	(7.63%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	59,736	67,067	7,331	12.27%
14	641.1-.8	Rental of Real Building/Real Property	13,650	14,363	714	5.23%
15	642.1-.8	Rental of Equipment	1,005	1,214	209	20.82%
16	650.1-.8	Transportation Expense	21,424	21,687	263	1.23%
17	656.1-.8	Insurance - Vehicle	7,015	6,480	(535)	(7.63%)
18	657.1-.8	Insurance - General Liability	14,420	16,084	1,664	11.54%
19	658.1-.8	Insurance - Workman's Comp	10,271	9,958	(312)	(3.04%)
20	659.1-.8	Insurance - Other	1,432	1,322	(109)	(7.63%)
21	660.1-.8	Advertising Expense	1,562	2,743	1,182	75.65%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	36,725	39,124	2,399	6.53%
23	667.1-.8	Reg. Comm. Exp. - Other	3,473	3,142	(331)	(9.54%)
24	670.1-.8	Bad Debt Expense	12,528	12,824	295	2.35%
25	675.1-.8	Miscellaneous Expenses	132,851	134,854	2,003	1.51%
26	**TOTAL WATER O & M EXPENSES**		1,297,812	1,344,665	46,852	3.61%
27	**TOTAL (LESS ACCTS 666 & 667)**		1,257,614	1,302,399	44,784	3.56%

NOTE: See Volume II for variance explanations.

6/2/95 4:29 PM B07W1.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6 Salaries & Wages - Employees	239,952	266,142	26,190	10.91%
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6 Employee Pensions & Benefits	59,589	63,484	3,895	6.54%
4	610.1-.6 Purchased Water	0	0	0	0.00%
5	615.1-.6 Purchased Power	79,915	73,557	(6,358)	(7.96%)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%
7	618.1-.6 Chemicals	101,878	95,602	(6,276)	(6.16%)
8	620.1-.6 Materials & Supplies	43,697	44,549	852	1.95%
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6 Contractual Services - Other	43,833	45,527	1,694	3.86%
14	641.1-.6 Rental of Real Building/Real Property	4,500	4,588	88	1.96%
15	642.1-.6 Rental of Equipment	586	597	11	1.88%
16	650.1-.6 Transportation Expense	13,348	13,608	260	1.95%
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%
19	658.1-.6 Insurance - Workman's Comp	4,293	4,344	51	1.19%
20	659.1-.6 Insurance - Other	0	0	0	0.00%
21	660.1-.6 Advertising Expense	0	0	0	0.00%
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%
25	675.1-.6 Miscellaneous Expenses	30,435	31,028	593	1.95%
26	**TOTAL WATER O & M EXPENSES**	622,026	643,025	21,000	3.38%
27	**TOTAL (LESS ACCTS 666 & 667)**	622,026	643,025	21,000	3.38%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.7	Salaries & Wages - Employees	92,181	97,570	5,389	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	22,891	23,330	439	1.92%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	320	290	(30)	(9.38%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	5,091	5,191	100	1.96%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	3,601	3,743	141	3.92%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	1,649	1,596	(53)	(3.21%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	12,528	12,824	295	2.35%
25	675.7	Miscellaneous Expenses	31,424	30,702	(722)	(2.30%)
26	**TOTAL WATER O & M EXPENSES**		169,686	175,245	5,559	3.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		169,686	175,245	5,559	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	241,969	250,079	8,110	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	60,088	59,731	(357)	(0.59%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	4,308	4,431	123	2.86%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	11,514	12,918	1,404	12.19%
9	631.8	Contractual Services - Eng.	1,927	1,780	(147)	(7.63%)
10	632.8	Contractual Services - Acct.	10,234	9,453	(781)	(7.63%)
11	633.8	Contractual Services - Legal	6,166	5,696	(471)	(7.64%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	15,903	21,540	5,637	35.45%
14	641.8	Rental of Real Building/Real Property	9,150	9,775	626	6.84%
15	642.8	Rental of Equipment	419	617	198	47.28%
16	650.8	Transportation Expense	4,475	4,337	(138)	(3.08%)
17	656.8	Insurance - Vehicle	7,015	6,480	(535)	(7.63%)
18	657.8	Insurance - General Liability	14,420	16,084	1,664	11.54%
19	658.8	Insurance - Workman's Comp	4,329	4,018	(311)	(7.18%)
20	659.8	Insurance - Other	1,432	1,322	(109)	(7.61%)
21	660.8	Advertising Expense	1,562	2,743	1,182	75.68%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	36,725	39,124	2,399	6.53%
23	667.8	Reg. Comm. Exp. - Other	3,473	3,142	(331)	(9.53%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	70,993	73,124	2,132	3.00%
26		**TOTAL WATER O & M EXPENSES**	506,100	526,394	20,295	4.01%
27		**TOTAL (LESS ACCTS 666 & 667)**	465,902	484,128	18,227	3.91%

NOTE: See Volume II for variance explanations.

6/2/95 4:33 PM B07W4.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: E-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	182	
51	Marco Island	Docket No. 920655-WS	$106,820	7,327	
52	GIGA	Docket No. 920199-WS	$677,601	46,481	
53	Lehigh	Docket No. 911188-WS	$67,100	4,603	
54			854,174	58,593	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	68,264	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	29,640	
58			1,427,241	97,904	
59	Total Projected Rate Case Expense		2,281,415	156,497	
60	Annual Amortizaton		$570,354	$39,124	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	8585	
64	% of Total		100.000000%	6.859659%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: BSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)
	Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Water Cost	How often to repeat
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1996

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**									
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	0	40	2.50%	0	0	0	0.00%	0	0
4	339.1	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	171,043	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	16,800	33	3.03%	509	0	509	0.00%	0	509
8	305.2	Collect. & Impound.	0	50	2.00%	0	0	0	0.00%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	210,934	30	3.33%	7,024	0	7,024	0.00%	0	7,024
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	61,406	35	2.86%	1,756	0	1,756	0.00%	0	1,756
13	310.2	Power Generation Equpi.	76,406	20	5.00%	3,820	0	3,820	0.00%	0	3,820
14	311.2	Pumping Equipment	224,682	20	5.00%	11,234	0	11,234	0.00%	0	11,234
15	339.2	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	15,000	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	697,526	33	3.03%	21,135	0	21,135	0.00%	0	21,135
19	320.3	Water Treatment Equip.	1,506,422	22	4.55%	68,542	0	68,542	18.11%	12,416	56,126
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	20,565	25	4.00%	823	0	823	0.00%	0	823
22		**TRANSMISSION & DISTRIBUTION**									
23	303.4	Land & Land Rights	1,500	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	87,283	33	3.03%	2,645	0	2,645	0.00%	0	2,645
25	330.4	Distr. Reservoirs	439,404	37	2.70%	11,864	0	11,864	12.00%	1,423	10,441
26	331.4	Transmission & Distribution	8,093,122	43	2.33%	188,570	0	188,570	22.83%	43,045	145,525
27	333.4	Services	1,209,049	40	2.50%	30,226	0	30,226	0.00%	0	30,226
28	334.4	Meters & Meter Installation	611,941	20	5.00%	30,597	0	30,597	0.00%	0	30,597
29	335.4	Hydrants	431,419	45	2.22%	9,578	0	9,578	0.00%	0	9,578
30	339.4	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	24,522	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	250,015	40	2.50%	6,250	0	6,250	0.00%	0	6,250
34	340.5	Office Furniture & Equipment	154,509	15	6.67%	10,306	0	10,306	0.00%	0	10,306
35	340.51	Computer Equipment	411,290	6	16.67%	68,562	0	68,562	0.00%	0	68,562
36	341.5	Transportation Equipment	237,277	6	16.67%	39,554	0	39,554	0.00%	0	39,554
37	342.5	Stores Equipment	2,226	18	5.56%	124	0	124	0.00%	0	124
38	343.5	Tools, Shop & Garage	86,118	16	6.25%	5,382	0	5,382	0.00%	0	5,382
39	344.5	Laboratory Equipment	78,095	15	6.67%	5,209	0	5,209	0.00%	0	5,209
40	345.5	Power Operated Equipment	98,631	12	8.33%	8,216	0	8,216	0.00%	0	8,216
41	346.5	Communication Equipment	44,752	10	10.00%	4,475	0	4,475	0.00%	0	4,475
42	347.5	Miscellaneous Equipment	20,120	15	6.67%	1,342	0	1,342	0.00%	0	1,342
43	348.5	Other Tangible Plant	37,874	10	10.00%	3,787	0	3,787	0.00%	0	3,787
44		**INTANGIBLE PLANT**	0		0.00%	0	0	0	0.00%	0	0
45		**SUPPLY & PUMPING**	761,271		3.20%	24,343	0	24,343	0.00%	0	24,343
46		**WATER TREATMENT PLANT**	2,239,514		4.04%	90,500	0	90,500	13.72%	12,416	78,084
47		**TRANSMISSION & DISTRIBUTION**	10,873,718		2.52%	273,480	0	273,480	16.26%	44,468	229,012
48		**GENERAL PLANT**	1,445,430		10.60%	153,207	0	153,207	0.00%	0	153,207
49		**TOTAL DEPRECIATION EXPENSE**	15,319,932		3.53%	541,530	0	541,530	10.50%	56,884	484,646
50		**LESS: AMORTIZATION OF CIAC**				(161,916)	0	(161,916)		(1,292)	(160,624)
51		**NET DEPRECIATION EXPENSE - WATER**				379,614	0	379,614		55,592	324,022

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	3,362,947	3.89%	130,819	0	130,819	0.00%	0	130,819
2	Line/Main Extension Fees	267,036	2.33%	6,222	0	6,222	0.00%	0	6,222
3	Meter Installation Fees	280,430	5.00%	14,022	0	14,022	0.00%	0	14,022
4	Contributed Lines	340,974	2.33%	7,945	0	7,945	16.26%	1,292	6,653
5	Contributed Property Other Than Lines	17,351	2.84%	493	0	493	0.00%	0	493
6	Service Installation Fees	96,599	2.50%	2,415	0	2,415	0.00%	0	2,415
7	TOTAL WATER CIAC AMORT. EXP.	4,365,337		161,916	0	161,916		1,292	160,624

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	16,800	509	3.03%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	210,934	7,024	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	61,406	1,756	2.86%
8	310.2 Power Generation Equipment	76,406	3,820	5.00%
9	311.2 Pumping Equipment	224,682	11,234	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	697,526	21,135	3.03%
12	320.3 Water Treatment Equipment	1,506,422	68,542	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	20,565	823	4.00%
15	330.4 Distribution Reservoirs	439,404	11,864	2.70%
16	**COMPOSITE RATE**	3,254,145	126,707	3.89%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	87,283	2,645	3.03%
19	331.4 Transmission & Distribution	8,093,122	188,570	2.33%
20	335.4 Hydrants	431,419	9,578	2.22%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	8,611,824	200,793	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	611,941	30,597	5.00%
25	**COMPOSITE RATE**	611,941	30,597	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	1,209,049	30,226	2.50%
28	**COMPOSITE RATE**	1,209,049	30,226	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	3,254,145	126,707	3.89%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	8,611,824	200,793	2.33%
32	Meter Installation Fees (Line 25)	611,941	30,597	5.00%
33	Service Installation Fees (Line 28)	1,209,049	30,226	2.50%
34	**COMPOSITE RATE**	13,686,959	388,323	2.84%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	94,035	0	94,035	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	45,964	3,139	49,103	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	45,964	3,139	49,103		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	147,276	0	147,276		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	147,276	0	147,276		
10	Non-used & Useful Percent			14.18%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(20,884)	(20,884)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	147,276	(20,884)	126,392		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	287,276	(17,745)	269,531		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of income taxes at present income.

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1996 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	2,089,666	0	2,089,666	B-4(W)
3	Less:				
4	O & M Expenses	1,289,249	55,416	1,344,665	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	324,022	0	324,022	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	287,276	(17,745)	269,531	B-15(W)
8	Pre-Tax Operating Expenses	1,900,547	37,670	1,938,217	
9	**PRE-TAX OPERATING INCOME**	189,119	(37,670)	151,449	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	189,119	(37,670)	151,449	
12	Less:				
13	Interest Expense:				
14	Rate Base	6,986,179	93,077	7,079,256	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	369,569	4,924	374,493	C-3
17	Net Taxable Income (L11 - L16)	(180,450)	(42,594)	(223,044)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(69,609)	(16,431)	(86,039)	
20	Less:				
21	Parent Debt Adjustment	23,309	0	23,309	C-1(W)
22	Investment Tax Credit	3,308	0	3,308	C-7(W)
23	**TOTAL INCOME TAXES**	(96,226)	(16,431)	(112,656)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	10.50%	0.00%	10.50%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	1,296,657	(137,107)	1,159,550	A-5 (W)
2	Utility Land & Land Rights	7,069	0	7,069	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(148,581)	133,724	(14,857)	A-9 (W)
6	CIAC	(12,619)	0	(12,619)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,998	0	1,998	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(1,544)	0	(1,544)	Vol. II
13	Deferred Taxes	(20,729)	0	(20,729)	C-7 (W)
14	Working Capital Allowance	8,944	0	8,944	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	1,131,195	(3,383)	1,127,812	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1. N/A	0	0	
3				
4	2. 1995 retirements due to plant interconnects	(137,108)	(137,108)	
5				
6	3.	0	0	
7				
8		(137,108)	(137,108)	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1. N/A	0	0	
29				
30	2. 1995 retirements due to plant interconnects	131,255	131,255	
31				
32	3. Pre-1992 depreciation retirement not reflected in MFR's	2,469	2,469	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		133,724	133,724	
39	**F. CIAC:**			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	**SUBTOTAL**	(3,384)	(3,384)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	G. ACCUMULATED AMORTIZATION OF CIAC			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	H. ACQUISITION ADJUSTMENT			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	J. ADVANCES FOR CONSTRUCTION			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	K. DEFERRED TAXES			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	L. WORKING CAPITAL ALLOWANCE			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	M. OTHER			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	TOTAL WATER RATE BASE ADJUSTMENTS	(3,384)	(3,384)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/27/88 Balance Per Books**	91,463
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	141,083
32	1989 Retirements	901
33	1989 Adjustments	0
34	1989 Net Additions	140,182
35	**12/31/89 Balance**	231,645
36		
37		
38	1990 Additions	170,453
39	1990 Retirements	2,469
40	1990 Adjustments	0
41	1990 Net Additions	167,984
42	**12/31/90 Balance**	399,629

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		399,629
2			
3			
4	1991 Additions		7,077
5	1991 Retirements		4,908
6	1991 Adjustments		0
7	1991 Net Additions		2,169
8	**12/31/91 Balance**		401,798
9			
10			
11	1992 Additions		1,509
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		1,509
15	**12/31/92 Balance**		403,307
16			
17			
18	1993 Additions		831,420
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	9,318
21	1993 Net Additions		840,738
22	**12/31/93 Balance**		1,244,045
23			
24			
25	1994 Additions		51,499
26	1994 Retirements		920
27	1994 Adjustments		0
28	1994 Net Additions		50,579
29	**12/31/94 Balance**		1,294,623
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(249)
32	1995 Additions		8,307
33	1995 Retirements		342
34	1995 Adjustments		0
35	1995 Net Additions		7,965
36	**12/31/95 Balance**		1,302,340
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(2,322)
39	1996 Additions		6,782
40	1996 Retirements		26
41	1996 Adjustments	Prior year retirements	(137,106)
42	1996 Net Additions		(130,352)
43	**12/31/96 Balance**		1,169,667

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions 12/31/95 - 12/31/96 Gross	(4) Retirements	(5) Net	(6) 1996 PLANT IN SERVICE Balance Per Books 12/31/96	(7) Utility Adjustments	(8) Adjusted Balance 12/31/96	(9) 1996 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	7,381	0	0	0	7,381	0	7,381	7,381	0	7,381
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	6,470	0	0	0	6,470	0	6,470	6,470	0	6,470
7	304.2 Structures & Improvements	2,933	0	0	0	2,933	0	2,933	2,933	0	2,933
8	305.2 Collecting & Impounding reservoirs	33,192	0	0	0	33,192	0	33,192	33,192	0	33,192
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,159	0	0	0	3,159	(3,158)	0	3,159	(3,158)	1
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	8,990	0	0	0	8,990	0	8,990	8,990	0	8,990
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	11	0	0	0	11	0	11	11	0	11
18	304.3 Structures & Improvements	2,645	0	0	0	2,645	0	2,645	2,645	0	2,645
19	320.3 Water Treatment Equipment	18,650	0	0	0	18,650	(15,586)	3,064	18,650	(15,586)	3,064
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	987	0	987	987	0	987	493	0	493
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	3,278	0	0	0	3,278	0	3,278	3,278	0	3,278
26	331.4 Transmission & Distribution	1,001,681	0	0	0	1,001,681	(118,363)	883,318	1,001,681	(118,363)	883,318
27	333.4 Services	133,876	921	0	921	134,798	0	134,798	134,337	0	134,337
28	334.4 Meters & Meter Installation	42,430	1,728	0	1,728	44,158	0	44,158	43,294	0	43,294
29	335.4 Hydrants	2,528	0	0	0	2,528	0	2,528	2,528	0	2,528
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	588	0	0	0	588	0	588	588	0	588
33	304.5 Structures & Improvements	5,983	51	(26)	24	6,007	0	6,007	5,999	0	5,999
34	340.5 Office Furniture & Equipment	3,707	0	0	0	3,707	0	3,707	3,707	0	3,707
35	340.51 Computer Equipment	8,735	1,874	0	1,874	10,609	0	10,609	9,869	0	9,869
36	341.5 Transportation Equipment	5,541	252	0	252	5,793	0	5,793	5,694	0	5,694
37	342.5 Stores Equipment	53	0	0	0	53	0	53	53	0	53
38	343.5 Tools, Shop & Garage Equipment	2,021	76	0	76	2,096	0	2,096	2,066	0	2,066
39	344.5 Laboratory Equipment	1,838	59	0	59	1,897	0	1,897	1,874	0	1,874
40	345.5 Power Operated Equipment	1,861	835	0	835	2,696	0	2,696	2,367	0	2,367
41	346.5 Communication Equipment	1,074	0	0	0	1,074	0	1,074	1,074	0	1,074
42	347.5 Miscellaneous Equipment	483	0	0	0	483	0	483	483	0	483
43	348.5 Other Tangible Plant	909	0	0	0	909	0	909	909	0	909
44	**INTANGIBLE PLANT**	7,381	0	0	0	7,381	0	7,381	7,381	0	7,381
45	**SUPPLY & PUMPING**	54,744	0	0	0	54,744	(3,158)	51,586	54,744	(3,158)	51,586
46	**WATER TREATMENT PLANT**	21,306	987	0	987	22,293	(15,586)	6,707	21,800	(15,586)	6,214
47	**TRANSMISSION & DISTRIBUTION**	1,183,793	2,649	0	2,649	1,186,443	(118,363)	1,068,080	1,185,118	(118,363)	1,066,755
48	**GENERAL PLANT**	32,793	3,146	(26)	3,120	35,913	0	35,913	34,684	0	34,684
49	**TOTAL PLANT IN SERVICE**	1,300,018	6,782	(26)	6,756	1,306,774	(137,106)	1,169,667	1,303,726	(137,107)	1,166,619
50	**LAND & LAND RIGHTS**	7,069	0	0	0	7,069	0	7,069	7,069	0	7,069
51	**TOTAL PIS LESS LAND**	1,292,949	6,782	(26)	6,756	1,299,705	(137,106)	1,162,597	1,296,657	(137,107)	1,159,550

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	0	7,381
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	6,470	0	6,470
7	304.2 Structures & Improvements	2,933	2,933	2,933	2,933	2,933	2,933	2,933	2,933	2,933	2,933	2,933	2,933	2,933	0	2,933
8	305.2 Collecting & Impounding reservoirs	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	33,192	0	33,192
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	3,159	0	3,159
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	8,990	8,990	8,990	8,990	8,990	8,990	8,990	8,990	8,990	8,990	8,990	8,990	8,990	0	8,990
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	11	11	11	11	11	11	11	11	11	11	11	11	11	0	11
18	304.3 Structures & Improvements	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	0	2,645
19	320.3 Water Treatment Equipment	18,650	18,650	18,650	18,650	18,650	18,650	18,650	18,650	18,650	18,650	18,650	18,650	18,650	0	18,650
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	82	164	247	329	411	493	576	658	740	822	905	987	987	493
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	3,278	0	3,278
26	331.4 Transmission & Distribution	1,001,681	1,001,681	1,001,681	1,001,681	1,001,681	1,001,681	1,001,681	1,001,681	1,001,681	1,001,681	1,001,681	1,001,681	1,001,681	0	1,001,681
27	333.4 Services	133,876	133,953	134,030	134,107	134,183	134,260	134,337	134,414	134,491	134,567	134,644	134,721	134,798	921	134,337
28	334.4 Meters & Meter Installation	42,430	42,574	42,718	42,862	43,006	43,150	43,294	43,438	43,582	43,726	43,870	44,014	44,158	1,728	43,294
29	335.4 Hydrants	2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	2,528	0	2,528
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	588	588	588	588	588	588	588	588	588	588	588	588	588	0	588
33	304.5 Structures & Improvements	5,983	6,003	6,004	6,008	6,009	6,010	5,989	5,990	5,990	5,995	5,999	6,003	6,007	24	5,999
34	340.5 Office Furniture & Equipment	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	3,707	0	3,707
35	340.51 Computer Equipment	8,735	9,478	9,536	9,589	9,719	9,750	9,932	9,962	9,993	10,146	10,294	10,455	10,609	1,874	9,999
36	341.5 Transportation Equipment	5,541	5,641	5,649	5,669	5,673	5,678	5,702	5,706	5,710	5,731	5,751	5,772	5,793	252	5,694
37	342.5 Stores Equipment	53	53	53	53	53	53	53	53	53	53	53	53	53	0	53
38	343.5 Tools, Shop & Garage Equipment	2,021	2,051	2,053	2,059	2,060	2,062	2,069	2,070	2,071	2,078	2,084	2,090	2,096	76	2,066
39	344.5 Laboratory Equipment	1,838	1,861	1,863	1,868	1,869	1,870	1,876	1,877	1,878	1,883	1,887	1,893	1,897	59	1,874
40	345.5 Power Operated Equipment	1,861	2,193	2,218	2,286	2,300	2,314	2,395	2,408	2,422	2,490	2,556	2,628	2,696	835	2,367
41	346.5 Communication Equipment	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	1,074	0	1,074
42	347.5 Miscellaneous Equipment	483	483	483	483	483	483	483	483	483	483	483	483	483	0	483
43	348.5 Other Tangible Plant	909	909	909	909	909	909	909	909	909	909	909	909	909	0	909
44	**INTANGIBLE PLANT**	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	7,381	0	7,381
45	**SUPPLY & PUMPING**	54,744	54,744	54,744	54,744	54,744	54,744	54,744	54,744	54,744	54,744	54,744	54,744	54,744	0	54,744
46	**WATER TREATMENT PLANT**	21,306	21,389	21,471	21,553	21,635	21,718	21,800	21,882	21,964	22,047	22,129	22,211	22,293	987	21,800
47	**TRANSMISSION & DISTRIBUTION**	1,183,793	1,184,014	1,184,235	1,184,456	1,184,676	1,184,897	1,185,118	1,185,339	1,185,560	1,185,780	1,186,001	1,186,222	1,186,443	2,649	1,185,118
48	**GENERAL PLANT**	32,793	34,041	34,136	34,395	34,446	34,498	34,777	34,829	34,879	35,137	35,385	35,656	35,913	3,120	34,684
49	**TOTAL PLANT IN SERVICE**	1,300,016	1,301,568	1,301,968	1,302,529	1,302,883	1,303,237	1,303,820	1,304,174	1,304,526	1,305,089	1,305,640	1,306,214	1,306,774	6,756	1,303,726
50	**LAND & LAND RIGHTS**	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	7,069	0	7,069
51	**TOTAL PIS LESS LAND**	1,292,949	1,294,500	1,294,899	1,295,459	1,295,814	1,296,168	1,296,750	1,297,105	1,297,459	1,298,019	1,298,571	1,299,144	1,299,705	6,756	1,296,657

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	82	82	82	82	82	82	82	82	82	82	82	82	987	493
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	77	77	77	77	77	77	77	77	77	77	77	77	921	461
28	334.4 Meters & Meter Installation	144	144	144	144	144	144	144	144	144	144	144	144	1,728	864
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	20	2	4	1	1	(21)	1	1	4	4	4	4	24	16
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	743	57	153	31	31	182	31	31	153	148	161	153	1,874	1,134
36	341.5 Transportation Equipment	100	8	21	4	4	24	4	4	21	20	22	21	252	152
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	30	2	6	1	1	7	1	1	6	6	7	6	76	46
39	344.5 Laboratory Equipment	24	2	5	1	1	6	1	1	5	5	5	5	59	36
40	345.5 Power Operated Equipment	331	26	68	14	14	81	14	14	68	66	72	68	835	505
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	82	82	82	82	82	82	82	82	82	82	82	82	987	493
47	**TRANSMISSION & DISTRIBUTION**	221	221	221	221	221	221	221	221	221	221	221	221	2,649	1,325
48	**GENERAL PLANT**	1,248	96	257	51	51	279	51	51	257	249	271	257	3,120	1,889
49	**TOTAL NET ADDITIONS**	1,551	399	560	354	354	582	354	354	560	552	574	560	6,756	3,707
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,551	399	560	354	354	582	354	354	560	552	574	560	6,756	3,707

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	82	82	82	82	82	82	82	82	82	82	82	82	987	493
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	77	77	77	77	77	77	77	77	77	77	77	77	921	461
28	334.4 Meters & Meter Installation	144	144	144	144	144	144	144	144	144	144	144	144	1,728	864
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	20	2	4	1	1	5	1	1	4	4	4	4	51	31
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	743	57	153	31	31	182	31	31	153	148	161	153	1,874	1,134
36	341.5 Transportation Equipment	100	8	21	4	4	24	4	4	21	20	22	21	252	152
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	30	2	6	1	1	7	1	1	6	6	7	6	76	46
39	344.5 Laboratory Equipment	24	2	5	1	1	6	1	1	5	5	5	5	59	36
40	345.5 Power Operated Equipment	331	26	68	14	14	81	14	14	68	66	72	68	835	505
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	82	82	82	82	82	82	82	82	82	82	82	82	987	493
47	**TRANSMISSION & DISTRIBUTION**	221	221	221	221	221	221	221	221	221	221	221	221	2,649	1,325
48	**GENERAL PLANT**	1,248	96	257	51	51	305	51	51	257	249	271	257	3,146	1,904
49	**TOTAL GROSS ADDITIONS**	1,551	399	560	354	354	609	354	354	560	552	574	560	6,782	3,722
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,551	399	560	354	354	609	354	354	560	552	574	560	6,782	3,722

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	*310.2 Power Generation Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	26	0	0	0	0	0	0	26	14
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	26	0	0	0	0	0	0	26	14
49	**TOTAL RETIREMENTS**	0	0	0	0	0	26	0	0	0	0	0	0	26	14
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	26	0	0	0	0	0	0	26	14

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(3,158)	0	0	0	0	0	0	0	0	0	0	0	(3,158)	(3,158)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	(15,586)	0	0	0	0	0	0	0	0	0	0	0	(15,586)	(15,586)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	(118,363)	0	0	0	0	0	0	0	0	0	0	0	(118,363)	(118,363)
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	(3,158)	0	0	0	0	0	0	0	0	0	0	0	(3,158)	(3,158)
46	**WATER TREATMENT PLANT**	(15,586)	0	0	0	0	0	0	0	0	0	0	0	(15,586)	(15,586)
47	**TRANSMISSION & DISTRIBUTION**	(118,363)	0	0	0	0	0	0	0	0	0	0	0	(118,363)	(118,363)
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(137,108)	0	0	0	0	0	0	0	0	0	0	0	(137,108)	(137,107)
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	(137,108)	0	0	0	0	0	0	0	0	0	0	0	(137,108)	(137,107)

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	7,381	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	6,470	0.00%	0
7	304.2 Structures & Improvements	2,933	0.00%	0
8	305.2 Collecting & Impounding reservoirs	33,192	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	1	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	8,990	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	11	0.00%	0
18	304.3 Structures & Improvements	2,645	0.00%	0
19	320.3 Water Treatment Equipment	3,064	0.00%	0
20	*321.3 Permeators*	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	493	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	3,278	0.00%	0
26	331.4 Transmission & Distribution	883,318	0.00%	0
27	333.4 Services	134,337	0.00%	0
28	334.4 Meters & Meter Installation	43,294	0.00%	0
29	335.4 Hydrants	2,528	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	588	0.00%	0
33	304.5 Structures & Improvements	5,999	0.00%	0
34	340.5 Office Furniture & Equipment	3,707	0.00%	0
35	340.51 Computer Equipment	9,869	0.00%	0
36	341.5 Transportation Equipment	5,694	0.00%	0
37	342.5 Stores Equipment	53	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,066	0.00%	0
39	344.5 Laboratory Equipment	1,874	0.00%	0
40	345.5 Power Operated Equipment	2,367	0.00%	0
41	346.5 Communication Equipment	1,074	0.00%	0
42	347.5 Miscellaneous Equipment	483	0.00%	0
43	348.5 Other Tangible Plant	909	0.00%	0
44	**INTANGIBLE PLANT**	7,381	0.00%	0
45	**SUPPLY & PUMPING**	51,586	0.00%	0
46	**WATER TREATMENT PLANT**	6,214	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	1,066,755	0.00%	0
48	**GENERAL PLANT**	34,684	0.00%	0
49	**TOTAL PLANT IN SERVICE**	1,166,619	0.00%	0
50	**LAND & LAND RIGHTS**	7,069	0.00%	0
51	**TOTAL PIS LESS LAND**	1,159,550	0.00%	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	0	0	0	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	0	0	0	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	0	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-6 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29	12/27/88 Balance Per Books	6,870
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	3,877
32	1989 Retirements	901
33	1989 Adjustments	0
34	1989 Net Additions	2,976
35	12/31/89 Balance	9,846
36		
37		
38	1990 Additions	7,729
39	1990 Retirements	2,469
40	1990 Adjustments	0
41	1990 Net Additions	5,260
42	12/31/90 Balance	15,106

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**	15,106
2		
3		
4	1991 Additions	9,856
5	1991 Retirements	242
6	1991 Adjustments	0
7	1991 Net Additions	9,614
8	**12/31/91 Balance**	24,720
9		
10		
11	1992 Additions	9,902
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	9,902
15	**12/31/92 Balance**	34,622
16		
17		
18	1993 Additions	20,313
19	1993 Retirements	0
20	1993 Adjustments	General Plant Allocation True-up 11,325
21	1993 Net Additions	31,638
22	**12/31/93 Balance**	66,260
23		
24		
25	1994 Additions	33,709
26	1994 Retirements	920
27	1994 Adjustments	0
28	1994 Net Additions	32,789
29	**12/31/94 Balance**	99,049
30		
31	Adjustment to beginning balance	General Plant re-allocation true-up (113)
32	1995 Additions	34,889
33	1995 Retirements	342
34	1995 Adjustments	0
35	1995 Net Additions	34,547
36	**12/31/95 Balance**	133,483
37		
38	Adjustment to beginning balance	General Plant re-allocation true-up (663)
39	1996 Additions	31,551
40	1996 Retirements	26
41	1996 Adjustments	Prior year retirements / cost of removal (133,724)
42	1996 Net Additions	(102,199)
43	**12/31/96 Balance**	30,621

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/2/95 4:13 PM A08W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,101	185	1,286	0	1,286	1,194	0	1,194
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	403	89	492	0	492	448	0	448
8	305.2 Collecting & Impounding reservoirs	4,561	664	5,225	0	5,225	4,893	0	4,893
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	571	0	571	(571)	0	571	(571)	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1,601	450	2,051	0	2,051	1,826	0	1,826
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	437	80	517	0	517	477	0	477
19	320.3 Water Treatment Equipment	2,321	139	2,460	(2,321)	139	2,390	(2,321)	69
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	20	20	0	20	10	0	10
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	326	89	415	0	415	371	0	371
26	331.4 Transmission & Distribution	82,750	20,581	103,331	(130,832)	(27,501)	93,041	(130,832)	(37,791)
27	333.4 Services	14,031	3,358	17,389	0	17,389	15,710	0	15,710
28	334.4 Meters & Meter Installation	8,698	2,165	10,863	0	10,863	9,781	0	9,781
29	335.4 Hydrants	399	56	455	0	455	427	0	427
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,352	124	1,476	0	1,476	1,413	0	1,413
34	340.5 Office Furniture & Equipment	1,709	247	1,956	0	1,956	1,832	0	1,832
35	*340.51 Computer Equipment*	4,011	1,645	5,656	0	5,656	4,834	0	4,834
36	341.5 Transportation Equipment	4,093	949	5,042	0	5,042	4,568	0	4,568
37	342.5 Stores Equipment	18	3	21	0	21	20	0	20
38	343.5 Tools, Shop & Garage Equipment	1,046	129	1,175	0	1,175	1,110	0	1,110
39	344.5 Laboratory Equipment	272	125	397	0	397	335	0	335
40	345.5 Power Operated Equipment	1,899	197	2,096	0	2,096	1,998	0	1,998
41	346.5 Communication Equipment	502	107	609	0	609	556	0	556
42	347.5 Miscellaneous Equipment	121	32	153	0	153	137	0	137
43	348.5 Other Tangible Plant	597	91	688	0	688	642	0	642
44	**INTANGIBLE PLANT**	1,101	185	1,286	0	1,286	1,194	0	1,194
45	**SUPPLY & PUMPING**	7,136	1,203	8,339	(571)	7,768	7,738	(571)	7,167
46	**WATER TREATMENT PLANT**	2,758	239	2,997	(2,321)	676	2,877	(2,321)	556
47	***TRANSMISSION & DISTRIBUTION***	*106,204*	*26,249*	*132,453*	*(130,832)*	*1,621*	*119,329*	*(130,832)*	*(11,503)*
48	**GENERAL PLANT**	15,621	3,649	19,270	0	19,270	17,444	0	17,444
49	**TOTAL ACCUMULATED DEPRECIATION**	132,820	31,525	164,345	(133,724)	30,621	148,581	(133,724)	14,857

6/2/95 4:14 PM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,101	1,116	1,131	1,146	1,161	1,176	1,196	1,211	1,226	1,241	1,256	1,271	1,286	185	1,194
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	403	410	417	424	431	438	450	457	464	471	478	485	492	89	448
8	305.2 Collecting & Impounding reservoirs	4,561	4,616	4,671	4,726	4,781	4,836	4,895	4,950	5,005	5,060	5,115	5,170	5,225	664	4,893
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	571	571	571	571	571	571	571	571	571	571	571	571	571	0	571
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1,801	1,839	1,877	1,715	1,753	1,791	1,823	1,861	1,899	1,937	1,975	2,013	2,051	450	1,826
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	437	444	451	458	465	472	475	482	489	496	503	510	517	80	477
19	320.3 Water Treatment Equipment	2,321	2,333	2,345	2,357	2,369	2,381	2,388	2,400	2,412	2,424	2,436	2,448	2,460	139	2,390
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	2	4	6	8	10	8	10	12	14	16	18	20	20	10
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	326	333	340	347	354	361	373	380	387	394	401	408	415	89	371
26	331.4 Transmission & Distribution	82,750	84,465	86,180	87,895	89,610	91,325	93,041	94,756	96,471	98,186	99,901	101,616	103,331	20,581	93,041
27	333.4 Services	14,031	14,311	14,591	14,871	15,151	15,431	15,709	15,989	16,269	16,549	16,829	17,109	17,389	3,358	15,710
28	334.4 Meters & Meter Installation	8,698	8,878	9,058	9,238	9,418	9,598	9,783	9,963	10,143	10,323	10,503	10,683	10,863	2,165	9,781
29	335.4 Hydrants	399	404	409	414	419	424	425	430	435	440	445	450	455	56	427
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	1,352	1,365	1,378	1,391	1,404	1,417	1,398	1,411	1,424	1,437	1,450	1,463	1,476	124	1,413
34	340.5 Office Furniture & Equipment	1,709	1,730	1,751	1,772	1,793	1,814	1,830	1,851	1,872	1,893	1,914	1,935	1,956	247	1,832
35	340.51 Computer Equipment	4,011	4,148	4,285	4,422	4,559	4,696	4,834	4,971	5,108	5,245	5,382	5,519	5,656	1,645	4,834
36	341.5 Transportation Equipment	4,093	4,172	4,251	4,330	4,409	4,488	4,568	4,647	4,726	4,805	4,884	4,963	5,042	949	4,568
37	342.5 Stores Equipment	18	18	18	18	18	18	21	21	21	21	21	21	21	3	20
38	343.5 Tools, Shop & Garage Equipment	1,046	1,057	1,068	1,079	1,090	1,101	1,109	1,120	1,131	1,142	1,153	1,164	1,175	129	1,110
39	344.5 Laboratory Equipment	272	282	292	302	312	322	337	347	357	367	377	387	397	125	335
40	345.5 Power Operated Equipment	1,899	1,915	1,931	1,947	1,963	1,979	2,000	2,016	2,032	2,048	2,064	2,080	2,096	197	1,998
41	346.5 Communication Equipment	502	511	520	529	538	547	555	564	573	582	591	600	609	107	556
42	347.5 Miscellaneous Equipment	121	124	127	130	133	136	135	138	141	144	147	150	153	32	137
43	348.5 Other Tangible Plant	597	605	613	621	629	637	640	648	656	664	672	680	688	91	642
44	**INTANGIBLE PLANT**	1,101	1,116	1,131	1,146	1,161	1,176	1,196	1,211	1,226	1,241	1,256	1,271	1,286	185	1,194
45	**SUPPLY & PUMPING**	7,136	7,236	7,336	7,436	7,536	7,636	7,739	7,839	7,939	8,039	8,139	8,239	8,339	1,203	7,738
46	**WATER TREATMENT PLANT**	2,758	2,779	2,800	2,821	2,842	2,863	2,871	2,892	2,913	2,934	2,955	2,976	2,997	239	2,877
47	**TRANSMISSION & DISTRIBUTION**	106,204	108,391	110,578	112,765	114,952	117,139	119,331	121,518	123,705	125,892	128,079	130,266	132,453	26,249	119,329
48	**GENERAL PLANT**	15,821	15,928	16,235	16,542	16,849	17,156	17,428	17,735	18,042	18,349	18,656	18,963	19,270	3,649	17,444
49	**TOTAL WATER ACCUM. DEPR.**	132,820	135,450	138,080	140,710	143,340	145,970	148,565	151,195	153,825	156,455	159,085	161,715	164,345	31,525	148,581

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	15	15	15	15	15	20	15	15	15	15	15	15	185	93
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	7	7	7	7	7	12	7	7	7	7	7	7	89	45
8	305.2 Collecting & Impounding reservoirs	55	55	55	55	55	59	55	55	55	55	55	55	664	332
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	38	38	38	38	38	32	38	38	38	38	38	38	450	225
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	7	7	7	7	7	3	7	7	7	7	7	7	80	40
19	320.3 Water Treatment Equipment	12	12	12	12	12	7	12	12	12	12	12	12	139	69
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	7	7	7	7	7	12	7	7	7	7	7	7	89	45
26	331.4 Transmission & Distribution	1,715	1,715	1,715	1,715	1,715	1,716	1,715	1,715	1,715	1,715	1,715	1,715	20,581	10,291
27	333.4 Services	280	280	280	280	280	278	280	280	280	280	280	280	3,358	1,679
28	334.4 Meters & Meter Installation	180	180	180	180	180	185	180	180	180	180	180	180	2,165	1,083
29	335.4 Hydrants	5	5	5	5	5	1	5	5	5	5	5	5	56	28
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	13	13	13	13	13	(19)	13	13	13	13	13	13	124	61
34	340.5 Office Furniture & Equipment	21	21	21	21	21	16	21	21	21	21	21	21	247	123
35	340.51 Computer Equipment	137	137	137	137	137	136	137	137	137	137	137	137	1,645	823
36	341.5 Transportation Equipment	79	79	79	79	79	80	79	79	79	79	79	79	949	475
37	342.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
38	343.5 Tools, Shop & Garage Equipment	11	11	11	11	11	8	11	11	11	11	11	11	129	64
39	344.5 Laboratory Equipment	10	10	10	10	10	15	10	10	10	10	10	10	125	63
40	345.5 Power Operated Equipment	16	16	16	16	16	21	16	16	16	16	16	16	197	99
41	346.5 Communication Equipment	9	9	9	9	9	8	9	9	9	9	9	9	107	53
42	347.5 Miscellaneous Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
43	348.5 Other Tangible Plant	8	8	8	8	8	3	8	8	8	8	8	8	91	45
44	**INTANGIBLE PLANT**	15	15	15	15	15	20	15	15	15	15	15	15	185	93
45	**SUPPLY & PUMPING**	100	100	100	100	100	103	100	100	100	100	100	100	1,203	602
46	**WATER TREATMENT PLANT**	21	21	21	21	21	8	21	21	21	21	21	21	239	119
47	**TRANSMISSION & DISTRIBUTION**	2,187	2,187	2,187	2,187	2,187	2,192	2,187	2,187	2,187	2,187	2,187	2,187	26,249	13,126
48	**GENERAL PLANT**	307	307	307	307	307	272	307	307	307	307	307	307	3,649	1,824
49	**TOTAL NET ADDITIONS**	2,630	2,630	2,630	2,630	2,630	2,595	2,630	2,630	2,630	2,630	2,630	2,630	31,525	15,764

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	15	15	15	15	15	20	15	15	15	15	15	15	185	93
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	7	7	7	7	7	12	7	7	7	7	7	7	89	45
8	305.2 Collecting & Impounding reservoirs	55	55	55	55	55	59	55	55	55	55	55	55	654	332
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	38	38	38	38	38	32	38	38	38	38	38	38	450	225
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	7	7	7	7	7	3	7	7	7	7	7	7	80	40
19	320.3 Water Treatment Equipment	12	12	12	12	12	7	12	12	12	12	12	12	139	69
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	7	7	7	7	7	12	7	7	7	7	7	7	89	45
26	331.4 Transmission & Distribution	1,715	1,715	1,715	1,715	1,715	1,716	1,715	1,715	1,715	1,715	1,715	1,715	20,581	10,291
27	333.4 Services	280	280	280	280	280	278	280	280	280	280	280	280	3,358	1,679
28	334.4 Meters & Meter Installation	180	180	180	180	180	185	180	180	180	180	180	180	2,165	1,083
29	335.4 Hydrants	5	5	5	5	5	1	5	5	5	5	5	5	56	28
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	13	13	13	13	13	7	13	13	13	13	13	13	150	75
34	340.5 Office Furniture & Equipment	21	21	21	21	21	16	21	21	21	21	21	21	247	123
35	340.51 Computer Equipment	137	137	137	137	137	138	137	137	137	137	137	137	1,645	823
36	341.5 Transportation Equipment	79	79	79	79	79	80	79	79	79	79	79	79	949	475
37	342.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
38	343.5 Tools, Shop & Garage Equipment	11	11	11	11	11	8	11	11	11	11	11	11	129	64
39	344.5 Laboratory Equipment	10	10	10	10	10	15	10	10	10	10	10	10	125	63
40	345.5 Power Operated Equipment	16	16	16	16	16	21	16	16	16	16	16	16	197	99
41	346.5 Communication Equipment	9	9	9	9	9	8	9	9	9	9	9	9	107	53
42	347.5 Miscellaneous Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
43	348.5 Other Tangible Plant	8	8	8	8	8	3	8	8	8	8	8	8	91	45
44	**INTANGIBLE PLANT**	15	15	15	15	15	20	15	15	15	15	15	15	185	93
45	**SUPPLY & PUMPING**	100	100	100	100	100	103	100	100	100	100	100	100	1,203	602
46	**WATER TREATMENT PLANT**	21	21	21	21	21	8	21	21	21	21	21	21	239	119
47	**TRANSMISSION & DISTRIBUTION**	2,187	2,187	2,187	2,187	2,187	2,192	2,187	2,187	2,187	2,187	2,187	2,187	26,249	13,126
48	**GENERAL PLANT**	307	307	307	307	307	298	307	307	307	307	307	307	3,675	1,838
49	**TOTAL GROSS ADDITIONS**	2,630	2,630	2,630	2,630	2,630	2,621	2,630	2,630	2,630	2,630	2,630	2,630	31,551	15,776

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	26	0	0	0	0	0	0	26	14
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	26	0	0	0	0	0	0	26	14
49	**TOTAL RETIREMENTS**	0	0	0	0	0	26	0	0	0	0	0	0	26	14

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	(571)	0	0	0	0	0	0	0	0	0	0	0	(571)	(571)
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	(2,321)	0	0	0	0	0	0	0	0	0	0	0	(2,321)	(2,321)
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	(130,832)	0	0	0	0	0	0	0	0	0	0	0	(130,832)	(130,832)
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	(571)	0	0	0	0	0	0	0	0	0	0	0	(571)	(571)
46	**WATER TREATMENT PLANT**	(2,321)	0	0	0	0	0	0	0	0	0	0	0	(2,321)	(2,321)
47	**TRANSMISSION & DISTRIBUTION**	(130,832)	0	0	0	0	0	0	0	0	0	0	0	(130,832)	(130,832)
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(133,724)	0	0	0	0	0	0	0	0	0	0	0	(133,724)	(133,724)

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	1,194	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	448	0.00%	0
8	305.2 Collecting & Impounding reservoirs	4,893	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	0	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	1,826	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	477	0.00%	0
19	320.3 Water Treatment Equipment	69	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	10	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	371	0.00%	0
26	331.4 Transmission & Distribution	(37,791)	0.00%	0
27	333.4 Services	15,710	0.00%	0
28	334.4 Meters & Meter Installation	9,781	0.00%	0
29	335.4 Hydrants	427	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	1,413	0.00%	0
34	340.5 Office Furniture & Equipment	1,832	0.00%	0
35	340.51 Computer Equipment	4,834	0.00%	0
36	341.5 Transportation Equipment	4,568	0.00%	0
37	342.5 Stores Equipment	20	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,110	0.00%	0
39	344.5 Laboratory Equipment	335	0.00%	0
40	345.5 Power Operated Equipment	1,998	0.00%	0
41	346.5 Communication Equipment	556	0.00%	0
42	347.5 Miscellaneous Equipment	137	0.00%	0
43	348.5 Other Tangible Plant	642	0.00%	0
44	**INTANGIBLE PLANT**	1,194	0.00%	0
45	**SUPPLY & PUMPING**	7,167	0.00%	0
46	**WATER TREATMENT PLANT**	556	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	(11,503)	0.00%	0
48	**GENERAL PLANT**	17,444	0.00%	0
49	**TOTAL**	14,857	0.00%	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29	12/27/88 Balance Per Books	4,050
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	900
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	900
35	12/31/89 Balance	4,950
36		
37		
38	1990 Additions	500
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	500
42	12/31/90 Balance	5,450

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	5,450
2		
3		
4	1991 Additions	1,809
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	1,809
8	**12/31/91 Balance**	7,259
9		
10		
11	1992 Additions	675
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	675
15	**12/31/92 Balance**	7,934
16		
17		
18	1993 Additions	2,510
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	2,510
22	**12/31/93 Balance**	10,444
23		
24		
25	1994 Additions	1,350
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,350
29	**12/31/94 Balance**	11,794
30		
31		
32	1995 Additions	525
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	525
36	**12/31/95 Balance**	12,319
37		
38		
39	1996 Additions	600
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	600
43	**12/31/96 Balance**	12,919

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	8,269	600	8,869	0	8,869	8,569	0	8,569	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	4,050	0	4,050	0	4,050	4,050	0	4,050	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	12,319	600	12,919	0	12,919	12,619	0	12,619	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	8,269	8,269	8,269	8,344	8,419	8,494	8,569	8,644	8,719	8,794	8,869	8,869	8,869	600	8,569
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	0	4,050
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL WATER CIAC	12,319	12,319	12,319	12,394	12,469	12,544	12,619	12,694	12,769	12,844	12,919	12,919	12,919	600	12,619

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	75	75	75	75	75	75	75	75	0	0	600	300
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	0	0	75	75	75	75	75	75	75	75	0	0	600	300

807

6/2/95 5:26 PM A12W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	75	75	75	75	75	75	75	75	0	0	600	300
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	0	0	75	75	75	75	75	75	75	75	0	0	600	300

808

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimbell

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	FPSC Margin Reserve - CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/27/89 Balance Per Books**	335
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	113
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	113
35	**12/31/89 Balance**	448
36		
37		
38	1990 Additions	130
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	130
42	**12/31/90 Balance**	578

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	578
2		
3		
4	1991 Additions	159
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	159
8	**12/31/91 Balance**	736
9		
10		
11	1992 Additions	190
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	190
15	**12/31/92 Balance**	926
16		
17		
18	1993 Additions	230
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	230
22	**12/31/93 Balance**	1,156
23		
24		
25	1994 Additions	278
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	278
29	**12/31/94 Balance**	1,434
30		
31		
32	1995 Additions	301
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	301
36	**12/31/95 Balance**	1,735
37		
38		
39	1996 Additions	528
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	528
43	**12/31/96 Balance**	2,263

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	691	428	1,119	0	1,119	905	0	905	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	1,043	100	1,143	0	1,143	1,093	0	1,093	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	1,734	528	2,262	0	2,262	1,998	0	1,998	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	691	727	763	799	835	871	903	939	975	1,011	1,047	1,083	1,119	428	905
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	1,043	1,051	1,059	1,067	1,075	1,083	1,095	1,103	1,111	1,119	1,127	1,135	1,143	100	1,093
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	1,734	1,778	1,822	1,866	1,910	1,954	1,998	2,042	2,086	2,130	2,174	2,218	2,262	528	1,998

Note: May not [illegible]t due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	36	36	36	36	36	32	36	36	36	36	36	36	428	214
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	8	8	8	8	8	12	8	8	8	8	8	8	100	50
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	44	44	44	44	44	44	44	44	44	44	44	44	528	264

815

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	36	36	36	36	36	32	36	36	36	36	36	36	428	214
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont Prpty Other than Lines	8	8	8	8	8	12	8	8	8	8	8	8	100	50
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	44	44	44	44	44	44	44	44	44	44	44	44	528	264

Note: May not cr[illegible] due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave [ ] 13 Month Ave [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12			PRESENT ANNUAL AFUDC RATE =		see below	(b)
13						
14			PROPOSED ANNUAL AFUDC RATE =		9.85%	(c)
15						
16			PROPOSED MONTHLY AFUDC RATE =		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	CALCULATION OF PROPOSED MONTHLY AFUDC RATE					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/2/95 6:09 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Parl	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M.	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
	Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
	Skyforest	W	Lake	930423	10.63%	9.85%	0.785953%
	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
	Sunny Hills	W & S	Washingtor	930423	10.63%	9.85%	0.785953%
	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Welaka/Saratoga Harbou	W	Putnam	930423	10.63%	9.85%	0.785953%
	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

	FPSC REGULATED NON-UNIFORM PLANTS						
					AFUDC RATES		
					PRESENT	PROPOSED	
	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
	Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
	Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
	Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
	Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
	Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
	Lakeside	W	Citrus		N/A	9.85%	0.785953%
	Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
	Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
	Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
	Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
	Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
	Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
	Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,868	4,561,516	4,485,728	4,396,985	4,548,529	4,458,554	4,696,059	4,618,754	4,483,386
7	Other Accounts Receivable	381,585	381,845	343,901	352,864	396,421	411,546	418,868	389,978	358,326	413,017	379,754	441,378	434,825	392,466
8	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(386,155)	(398,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(467,346)	(465,826)	(393,016)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	86,145	62,820	5,085	22,570	85,818
11	Accrued Interest Receivable	187,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	187,966	204,943
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,978	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Deferred Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,260	16,292,866	16,331,796	16,501,261	16,285,037	16,194,726	16,064,714	15,983,747	16,102,848	15,894,394	15,837,352	16,191,499	16,125,183
20															
21	Accounts Payable	936,873	782,268	844,928	934,869	985,050	965,107	1,054,323	912,627	789,357	789,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	598,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,897	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,912	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(149,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,897,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,017,891	8,491,510	8,835,323	7,633,158	8,522,484	9,425,198	10,175,894	9,632,817	10,466,448	11,323,878	8,293,377	9,057,199	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,369	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,350,930	5,636,399	4,570,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,188,496	362,682,290	363,312,930	365,134,463	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,280,348	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,996
6															
7	GROSS UTILITY PLANT	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,986	391,166,584	378,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,380,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(98,645,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,478)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,569	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,460	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,985,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,087	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,369,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,398,985	4,548,529	4,458,554	4,636,059	4,818,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,828)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,786	9,514,406	9,501,733	9,448,937	9,424,148	9,839,224	9,307,118	9,528,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,686
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,562
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,087,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,566	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

Note: May not [illegible]t due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,282,458	12,288,458	13,180,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	98,731,923	98,700,508	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,758	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,468,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,381
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,968
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,980
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,558,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

825

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,821,307	2,888,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,364
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,298)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,801	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,460
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,898	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,865,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,861,759	325,796,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,418	342,857,880	341,347,177	343,469,022	333,207,923

Note: May not [illegible] not due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
				12/27/88 Balance Per Books	0	
1	12/27/88 Balance Per Books	0				
2		0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	12/31/96 BALANCE	0	0	12/31/96 BALANCE	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	
16	AVERAGE NON-USED & USEFUL AMOUNT	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	
19	AVERAGE NON-USED & USEFUL AMOUNT	0		
20	NET NON-USED AND USEFUL AMOUNT	0		A-7 (W)

Note: May not cross foot due to rounding

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W).

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	37,934	0	37,934	28,698	66,632	75.65%	B-4(W),B-3(W)
3	Other Revenue	1,165	0	1,165	0	1,165		B-4(W)
4	**TOTAL OPERATING REVENUES**	39,099	0	39,099	28,698	67,797		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	40,497	756	41,253	0	41,253		B-5(W)
7	Depreciation net of CIAC Amort	31,023	0	31,023	0	31,023		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	45,609	70	45,679	1,291 (A)	46,970		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(55,226)	(249)	(55,476)	10,572 (B)	(44,904)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	61,903	576	62,479	11,863	74,342		
12	**NET OPERATING INCOME**	(22,804)	(576)	(23,380)	16,835	(6,545)		
13	**RATE BASE**	1,131,195	(3,383)	1,127,812		1,127,812		A-1(W)
14	**RATE OF RETURN**	(2.02%)		(2.07%)		(0.58%)		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	37,934	0	37,934	238,209		276,143	627.96%	B-4(W),B-3(W)
3	Other Revenue	1,165	0	1,165	0		1,165		B-4(W)
4	**TOTAL OPERATING REVENUES**	39,099	0	39,099	238,209		277,308		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	40,497	756	41,253	0		41,253		B-5(W)
7	Depreciation net of CIAC Amort	31,023	0	31,023	0		31,023		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	45,609	70	45,679	10,719	(A)	56,398		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(55,226)	(249)	(55,476)	87,754	(B)	32,278		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	61,903	576	62,479	98,473		160,952		
12	**NET OPERATING INCOME**	(22,804)	(576)	(23,380)	139,736		116,356		
13	**RATE BASE**	1,131,195	(3,383)	1,127,812			1,127,812		A-1(W)
14	**RATE OF RETURN**	(2.02%)		(2.07%)			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-14.92%	D-1(W)	
3	Rate of Return (%)	10.32%	-0.58%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	1,127,812	1,127,812	A-1(W)	
6	Required / Requested Income (L3 x L5)	116,356	(6,545)		
7	Adjusted Income Under Present Rates	(23,380)	(23,380)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	139,736	16,835		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	227,490	27,407		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	238,209	28,698		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	227,490	27,407		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	87,754	10,572		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	10,719	1,291		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	***NET INCOME INCREASE (L12 - (L16 + L18)***	139,736	16,835		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	*Common Equity*	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	584	
11			
12	3. Conservation Program Expenses	408	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	140	
15			
16	5. Conservation Elasticity Adjustment	(963)	
17			
18	6. Hewitt Study Expenses	587	
19			
20	7.	0	
21			
22		756	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	70	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		70	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(249)	
47			
48	2.	0	
49			
50		(249)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	576	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	35,942	0	35,942
4	461.2 Metered - Commercial	1,992	0	1,992
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	37,934	0	37,934
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	37,934	0	37,934
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	1,165	0	1,165
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	1,165	0	1,165
26	**TOTAL PRESENT WATER OPERATING REVENUES**	39,099	0	39,099

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .6) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	12,319	872	13,190	4,628	221	4,849	2,122	220	2,341	5,569	431	6,001
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	3,078	71	3,149	1,156	0	1,156	530	30	560	1,392	42	1,433
4	610 Purchased Water	12,000	(955)	11,045	12,000	(955)	11,045	0	0	0	0	0	0
5	615 Purchased Power	101	13	113	0	0	0	7	0	7	94	13	106
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	102	(8)	94	102	(8)	94	0	0	0	0	0	0
8	620 Materials & Supplies	6,056	66	6,123	5,688	0	5,688	113	12	125	255	55	310
9	631 Contractual Services - Eng.	43	0	43	0	0	0	0	0	0	43	0	43
10	632 Contractual Services - Acct.	227	0	227	0	0	0	0	0	0	227	0	227
11	633 Contractual Services - Legal	137	0	137	0	0	0	0	0	0	137	0	137
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,439	292	1,732	1,087	128	1,215	0	0	0	352	164	517
14	641 Rental of Real Building/Real Property	203	32	235	0	0	0	0	0	0	203	32	235
15	642 Rental of Equipment	12	6	18	3	0	3	0	0	0	9	6	15
16	650 Transportation Expense	179	15	194	0	0	0	80	10	90	99	5	104
17	656 Insurance - Vehicle	155	0	155	0	0	0	0	0	0	155	0	155
18	657 Insurance - General Liability	320	66	386	0	0	0	0	0	0	320	66	386
19	658 Insurance - Workman's Comp (2)	211	3	214	79	0	79	36	2	38	95	1	96
20	659 Insurance - Other	32	0	32	0	0	0	0	0	0	32	0	32
21	660 Advertising Expense	35	31	66	0	0	0	0	0	0	35	31	66
22	666 Reg. Comm. Exp. - Rate Case Amort.	939	0	939	0	0	0	0	0	0	939	0	939
23	667 Reg. Comm. Exp. - Other	75	0	75	0	0	0	0	0	0	75	0	75
24	670 Bad Debt Expense	278	30	308	0	0	0	278	30	308	0	0	0
25	675 Miscellaneous Expenses	2,558	221	2,779	288	0	288	696	40	737	1,573	181	1,755
26	**TOTAL WATER O & M EXPENSES**	40,497	756	41,253	25,031	(614)	24,417	3,862	343	4,205	11,604	1,027	12,631

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	1,026	948	1,087	1,044	1,052	1,039	1,030	1,029	1,008	1,037	1,000	1,021	12,319	872	13,191
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	256	237	272	261	263	260	257	257	251	259	250	255	3,078	71	3,149
4	610.1-.8 Purchased Water	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	(955)	11,045
5	615.1-.8 Purchased Power	8	8	9	9	8	8	8	8	8	9	8	8	101	13	114
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	0	102	0	0	0	0	0	0	0	0	0	0	102	(8)	94
8	620.1-.8 Materials & Supplies	416	599	410	602	408	602	406	600	406	601	406	600	6,056	66	6,122
9	631.1-.8 Contractual Services - Eng.	4	3	4	4	4	4	4	4	4	4	3	4	43	0	43
10	632.1-.8 Contractual Services - Acct.	19	16	19	19	19	19	19	19	19	19	19	19	227	0	227
11	633.1-.8 Contractual Services - Legal	11	11	12	12	12	11	11	11	11	12	11	11	137	0	137
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	20	20	272	22	327	20	178	178	24	25	330	25	1,439	292	1,731
14	641.1-.8 Rental of Real Building/Real Property	17	16	17	17	17	17	17	17	17	17	17	17	203	32	235
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	12	6	18
16	650.1-.8 Transportation Expense	15	14	15	15	15	15	15	15	15	15	15	15	179	15	194
17	656.1-.8 Insurance - Vehicle	13	12	13	13	13	13	13	13	13	13	13	13	155	0	155
18	657.1-.8 Insurance - General Liability	26	25	27	27	27	27	27	27	27	27	26	27	320	66	386
19	658.1-.8 Insurance - Workman's Comp (2)	18	16	19	18	18	18	18	18	17	18	17	17	211	3	214
20	659.1-.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	32	0	32
21	660.1-.8 Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	3	35	31	66
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	77	74	80	80	79	78	79	79	78	80	77	78	939	0	939
23	667.1-.8 Reg. Comm. Exp. - Other	6	6	6	6	6	6	6	6	6	6	6	6	75	0	75
24	670.1-.8 Bad Debt Expense	23	21	23	23	23	23	24	23	23	24	23	23	278	30	308
25	675.1-.8 Miscellaneous Expenses	219	202	237	220	220	221	208	208	204	211	203	205	2,558	221	2,779
26	TOTAL WATER O & M EXPENSES	3,180	3,340	3,531	3,400	3,519	3,386	3,326	3,519	3,135	3,382	3,429	3,351	40,499	756	41,255

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 3 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	391	347	431	390	405	399	381	382	369	383	370	380	4,628	221	4,849
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	98	87	108	97	101	100	95	95	92	96	92	95	1,156	0	1,156
4	610.1-.6 Purchased Water	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	(955)	11,045
5	615.1-.6 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	0	102	0	0	0	0	0	0	0	0	0	0	102	(8)	94
8	620.1-.6 Materials & Supplies	386	570	379	571	377	571	375	569	375	569	375	569	5,688	0	5,688
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	(9)	(7)	242	(8)	297	(10)	148	148	(5)	(5)	301	(5)	1,087	128	1,215
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
16	650.1-.6 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	7	6	7	7	7	7	7	7	6	7	6	6	79	0	79
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	31	25	43	27	29	32	16	17	16	18	17	16	288	0	288
26	TOTAL WATER DIRECT O & M EXPENSES	1,903	2,130	2,210	2,084	2,216	2,100	2,023	2,218	1,855	2,067	2,162	2,082	25,031	(614)	24,417

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	177	162	179	178	179	176	181	179	175	181	175	179	2,122	220	2,341
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	44	40	45	45	45	44	45	45	44	45	44	45	530	30	560
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	9	9	10	9	9	9	10	10	9	10	9	10	113	12	125
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	7	6	7	7	7	7	7	7	7	7	7	7	80	10	90
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	3	3	3	3	3	3	3	3	3	3	3	3	36	2	38
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	23	21	23	23	23	23	24	23	23	24	23	23	278	30	308
25	675.7 Miscellaneous Expenses	58	53	59	58	59	58	59	59	57	60	57	59	696	40	737
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	323	294	327	324	325	321	330	326	318	330	319	326	3,862	343	4,205

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	458	439	477	476	469	463	467	468	462	472	455	462	5,569	431	6,001
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	114	110	119	119	117	116	117	117	115	118	114	116	1,392	42	1,433
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	8	7	8	8	8	8	8	8	8	8	8	8	94	13	106
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	21	20	22	22	21	21	21	21	21	22	21	21	255	55	310
9	631.8 Contractual Services - Eng.	4	3	4	4	4	4	4	4	4	4	3	4	43	0	43
10	632.8 Contractual Services - Acct.	19	18	19	19	19	19	19	19	19	19	19	19	227	0	227
11	633.8 Contractual Services - Legal	11	11	12	12	12	11	11	11	11	12	11	11	137	0	137
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	29	28	30	30	30	29	30	30	29	30	29	29	352	164	517
14	641.8 Rental of Real Building/Real Property	17	16	17	17	17	17	17	17	17	17	17	17	203	32	235
15	642.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	9	6	15
16	650.8 Transportation Expense	8	8	8	8	8	8	8	8	8	8	8	8	99	5	104
17	656.8 Insurance - Vehicle	13	12	13	13	13	13	13	13	13	13	13	13	155	0	155
18	657.8 Insurance - General Liability	26	25	27	27	27	27	27	27	27	27	26	27	320	66	386
19	658.8 Insurance - Workman's Comp (2)	8	8	8	8	8	8	8	8	8	8	8	8	95	1	96
20	659.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	32	0	32
21	660.8 Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	3	35	31	66
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	77	74	80	80	79	78	79	79	78	80	77	78	939	0	939
23	667.8 Reg. Comm. Exp. - Other	6	6	6	6	6	6	6	6	6	6	6	6	75	0	75
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	129	124	135	134	132	131	132	132	131	133	129	131	1,573	181	1,755
26	**TOTAL WATER ALLOCATED A & G EXPENSES**	954	915	994	992	977	965	974	975	963	984	949	963	11,604	1,027	12,631

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	Account No. and Name	(1)	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
1	601.1-.8	Salaries & Wages - Employees	12,389	727	(797)	12,319	0	188	97	0	0	587	872	13,190
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	3,077	1	0	3,078	0	47	24	0	0	0	71	3,149
4	610.1-.8	Purchased Water	12,000	0	0	12,000	0	0	0	0	(955)	0	(955)	11,045
5	615.1-.8	Purchased Power	111	0	(10)	101	0	13	0	0	0	0	13	113
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	100	2	0	102	0	0	0	0	(8)	0	(8)	94
8	620.1-.8	Materials & Supplies	5,977	117	(38)	6,056	0	23	32	12	0	0	66	6,123
9	631.1-.8	Contractual Services - Eng.	46	1	(4)	43	0	0	0	0	0	0	0	43
10	632.1-.8	Contractual Services - Acct.	246	5	(24)	227	0	0	0	0	0	0	0	227
11	633.1-.8	Contractual Services - Legal	148	3	(14)	137	0	0	0	0	0	0	0	137
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	1,448	28	(36)	1,439	0	58	106	128	0	0	292	1,732
14	641.1-.8	Rental of Real Building/Real Property	220	4	(21)	203	0	32	0	0	0	0	32	235
15	642.1-.8	Rental of Equipment	13	0	(1)	12	0	5	1	0	0	0	6	18
16	650.1-.8	Transportation Expense	194	4	(19)	179	0	15	0	0	0	0	15	194
17	656.1-.8	Insurance - Vehicle	168	3	(16)	155	0	0	0	0	0	0	0	155
18	657.1-.8	Insurance - General Liability	346	7	(33)	320	0	66	0	0	0	0	66	386
19	658.1-.8	Insurance - Workman's Comp (2)	222	(11)	0	211	0	3	0	0	0	0	3	214
20	659.1-.8	Insurance - Other	34	1	(3)	32	0	0	0	0	0	0	0	32
21	660.1-.8	Advertising Expense	37	1	(4)	35	0	0	31	0	0	0	31	66
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	939	939	0	0	0	0	0	0	0	939
23	667.1-.8	Reg. Comm. Exp. - Other	83	0	(8)	75	0	0	0	0	0	0	0	75
24	670.1-.8	Bad Debt Expense	301	0	(23)	278	0	30	0	0	0	0	30	308
25	675.1-.8	Miscellaneous Expenses	2,740	53	(235)	2,558	0	105	117	0	0	0	221	2,779
26		TOTAL WATER O & M EXPENSES	39,899	946	(348)	40,497	0	584	408	140	(963)	587	756	41,253

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	4,371	257	0	4,628	0	0	0	0	0	221	221	4,849
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	1,085	71	0	1,156	0	0	0	0	0	0	0	1,156
4	610.1-.6	Purchased Water	12,000	0	0	12,000	0	0	0	0	(955)	0	(955)	11,045
5	615.1-.6	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6	Chemicals	100	2	0	102	0	0	0	0	(8)	0	(8)	94
8	620.1-.6	Materials & Supplies	5,579	109	0	5,688	0	0	0	0	0	0	0	5,688
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	1,066	21	0	1,087	0	0	0	128	0	0	128	1,215
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	3	0	0	3	0	0	0	0	0	0	0	3
16	650.1-.6	Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	78	1	0	79	0	0	0	0	0	0	0	79
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	282	6	0	288	0	0	0	0	0	0	0	288
26		TOTAL WATER DIRECT O & M EXPENSES	24,565	465	1	25,031	0	0	0	128	(963)	221	(614)	24,417

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	2,212	130	(220)	2,122	0	118	0	0	0	101	220	2,341
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	549	(19)	0	530	0	30	0	0	0	0	30	560
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	8	0	(1)	7	0	0	0	0	0	0	0	7
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	122	2	(12)	113	0	12	0	0	0	0	12	125
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	86	2	(8)	80	0	10	0	0	0	0	10	90
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	40	(3)	0	36	0	2	0	0	0	0	2	38
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	301	0	(23)	278	0	30	0	0	0	0	30	308
25	675.7	Miscellaneous Expenses	754	15	(72)	696	0	40	0	0	0	0	40	737
26		TOTAL WATER O & M EXPENSES	4,072	126	(336)	3,862	0	242	0	0	0	101	343	4,205

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.898% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.		Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	5,806	341	(578)	5,569	0	69	97	0	0	265	431	6,001
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	1,442	(50)	0	1,392	0	17	24	0	0	0	42	1,433
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	103	0	(10)	94	0	13	0	0	0	0	13	106
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	276	5	(26)	255	0	11	32	12	0	0	55	310
9	631.8	Contractual Services - Eng.	46	1	(4)	43	0	0	0	0	0	0	0	43
10	632.8	Contractual Services - Acct.	246	5	(24)	227	0	0	0	0	0	0	0	227
11	633.8	Contractual Services - Legal	148	3	(14)	137	0	0	0	0	0	0	0	137
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	382	7	(37)	352	0	58	106	0	0	0	164	517
14	641.8	Rental of Real Building/Real Property	220	4	(21)	203	0	32	0	0	0	0	32	235
15	642.8	Rental of Equipment	10	0	(1)	9	0	5	1	0	0	0	6	15
16	650.8	Transportation Expense	107	2	(10)	99	0	5	0	0	0	0	5	104
17	656.8	Insurance - Vehicle	168	3	(16)	155	0	0	0	0	0	0	0	155
18	657.8	Insurance - General Liability	345	7	(33)	320	0	66	0	0	0	0	66	386
19	658.8	Insurance - Workman's Comp (2)	104	(9)	0	95	0	1	0	0	0	0	1	96
20	659.8	Insurance - Other	34	1	(3)	32	0	0	0	0	0	0	0	32
21	660.8	Advertising Expense	37	1	(4)	35	0	0	31	0	0	0	31	66
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	939	939	0	0	0	0	0	0	0	939
23	667.8	Reg. Comm. Exp. - Other	83	0	(8)	75	0	0	0	0	0	0	0	75
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	1,703	33	(163)	1,573	0	64	117	0	0	0	181	1,755
26	TOTAL WATER O & M EXPENSES		11,263	355	(13)	11,604	0	342	408	12	0	265	1,027	12,631

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.1-.8	Salaries & Wages - Employees	12,389	13,190	801	6.47%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	3,076	3,149	73	2.37%
4	610.1-.8	Purchased Water	12,000	11,045	(955)	(7.96%)
5	615.1-.8	Purchased Power	111	113	2	2.01%
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	100	94	(6)	(6.12%)
8	620.1-.8	Materials & Supplies	5,977	6,123	145	2.43%
9	631.1-.8	Contractual Services - Eng.	46	43	(4)	(7.63%)
10	632.1-.8	Contractual Services - Acct.	246	227	(19)	(7.63%)
11	633.1-.8	Contractual Services - Legal	148	137	(11)	(7.63%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	1,448	1,732	284	19.64%
14	641.1-.8	Rental of Real Building/Real Property	220	235	15	6.84%
15	642.1-.8	Rental of Equipment	13	18	5	36.45%
16	650.1-.8	Transportation Expense	194	194	0	0.04%
17	656.1-.8	Insurance - Vehicle	168	155	(13)	(7.63%)
18	657.1-.8	Insurance - General Liability	346	386	40	11.54%
19	658.1-.8	Insurance - Workman's Comp	221	214	(8)	(3.49%)
20	659.1-.8	Insurance - Other	34	32	(3)	(7.63%)
21	660.1-.8	Advertising Expense	37	66	28	75.65%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	939	939	100.00%
23	667.1-.8	Reg. Comm. Exp. - Other	83	75	(8)	(9.54%)
24	670.1-.8	Bad Debt Expense	301	308	7	2.35%
25	675.1-.8	Miscellaneous Expenses	2,740	2,779	40	1.45%
26	**TOTAL WATER O & M EXPENSES**		39,898	41,253	1,354	3.39%
27	**TOTAL (LESS ACCTS 666 & 667)**		39,815	40,239	423	1.06%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6 Salaries & Wages - Employees	4,371	4,849	478	10.94%
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6 Employee Pensions & Benefits	1,085	1,156	71	6.54%
4	610.1-.6 Purchased Water	12,000	11,045	(955)	(7.96%)
5	615.1-.6 Purchased Power	0	0	0	0.00%
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%
7	618.1-.6 Chemicals	100	94	(6)	(6.00%)
8	620.1-.6 Materials & Supplies	5,579	5,688	109	1.95%
9	631.1-.6 Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6 Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6 Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6 Contractual Services - Other	1,066	1,215	149	13.98%
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6 Rental of Equipment	3	3	0	0.00%
16	650.1-.6 Transportation Expense	0	0	0	0.00%
17	656.1-.6 Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6 Insurance - General Liability	0	0	0	0.00%
19	658.1-.6 Insurance - Workman's Comp	78	79	1	1.28%
20	659.1-.6 Insurance - Other	0	0	0	0.00%
21	660.1-.6 Advertising Expense	0	0	0	0.00%
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6 Bad Debt Expense	0	0	0	0.00%
25	675.1-.6 Miscellaneous Expenses	282	288	6	2.13%
26	**TOTAL WATER O & M EXPENSES**	24,564	24,417	(147)	(0.60%)
27	**TOTAL (LESS ACCTS 666 & 667)**	24,564	24,417	(147)	(0.60%)

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.		(1) Account No. and Name	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees	2,212	2,341	129	5.83%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	549	560	11	2.00%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	8	7	(1)	(13.02%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	122	125	2	1.64%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	86	90	3	3.47%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	40	38	(1)	(2.53%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	301	308	7	2.33%
25	675.7	Miscellaneous Expenses	754	737	(17)	(2.25%)
26	**TOTAL WATER O & M EXPENSES**		4,072	4,205	133	3.27%
27	**TOTAL (LESS ACCTS 666 & 667)**		4,072	4,205	133	3.27%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	5,806	6,001	195	3.36%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	1,442	1,433	(9)	(0.62%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	103	106	3	2.90%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	276	310	34	12.31%
9	631.8	Contractual Services - Eng.	46	43	(4)	(8.65%)
10	632.8	Contractual Services - Acct.	246	227	(19)	(7.74%)
11	633.8	Contractual Services - Legal	148	137	(11)	(7.43%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	382	517	135	35.38%
14	641.8	Rental of Real Building/Real Property	220	235	15	6.83%
15	642.8	Rental of Equipment	10	15	5	49.76%
16	650.8	Transportation Expense	107	104	(3)	(2.79%)
17	656.8	Insurance - Vehicle	168	155	(13)	(7.72%)
18	657.8	Insurance - General Liability	346	386	40	11.56%
19	658.8	Insurance - Workman's Comp	104	96	(7)	(6.74%)
20	659.8	Insurance - Other	34	32	(3)	(8.73%)
21	660.8	Advertising Expense	37	66	28	74.71%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	939	939	100.00%
23	667.8	Reg. Comm. Exp. - Other	83	75	(8)	(9.60%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	1,703	1,755	51	2.99%
26	**TOTAL WATER O & M EXPENSES**		11,263	12,631	1,368	12.15%
27	**TOTAL (LESS ACCTS 666 & 667)**		11,179	11,617	437	3.91%

NOTE: See Volume II for variance explanations.

6/2/95 4:33 PM B07W4.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$89	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					

			(A) Total FPSC Filed	(B) Water
46	Amortization of Rate Case Expense:			
47				
48				
49	Prior Unamortized Rate Case Expense			
50	Charlotte	N/A	$2,853	4
51	Marco Island	Docket No. 920655-WS	$106,820	176
52	GIGA	Docket No. 920199-WS	$677,601	1,115
53	Lehigh	Docket No. 911188-WS	$67,100	110
54			854,174	1,406
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	1,638
57	Uniform Rate Investigation (See page 2 for detail)		432,089	711
58			1,427,241	2,349
59	Total Projected Rate Case Expense		2,281,415	3,755
60	Annual Amortization		$570,354	$939
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	206
64	% of Total		100.000000%	0.164600%
65				

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)
	Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Water Cost	How often to repeat
1	**See Volume II for detailed support.**			

6/2/95 4:35 PM B11W.XLS

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Avg. [ ] 13 Month Avg. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT									
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	7,381	40	2.50%	185	0	185	0.00%	0	185
4	339.1 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5	SOURCE OF SUPPLY & PUMPING									
6	303.2 Land & Land Rights	6,470	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	2,933	33	3.03%	89	0	89	0.00%	0	89
8	305.2 Collect. & Impound.	33,192	50	2.00%	664	0	664	0.00%	0	664
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	1	30	3.33%	0	0	0	0.00%	0	0
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	0	35	2.86%	0	0	0	0.00%	0	0
13	310.2 Power Generation Equpi.	0	20	5.00%	0	0	0	0.00%	0	0
14	311.2 Pumping Equipment	8,990	20	5.00%	450	0	450	0.00%	0	450
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	11	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	2,645	33	3.03%	80	0	80	0.00%	0	80
19	320.3 Water Treatment Equip.	3,064	22	4.55%	139	0	139	0.00%	0	139
20	321.3 Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	493	25	4.00%	20	0	20	0.00%	0	20
22	TRANSMISSION & DISTRIBUTION									
23	303.4 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	3,278	37	2.70%	89	0	89	0.00%	0	89
26	331.4 Transmission & Distribution	883,318	43	2.33%	20,581	0	20,581	0.00%	0	20,581
27	333.4 Services	134,337	40	2.50%	3,358	0	3,358	0.00%	0	3,358
28	334.4 Meters & Meter Installation	43,294	20	5.00%	2,165	0	2,165	0.00%	0	2,165
29	335.4 Hydrants	2,528	45	2.22%	56	0	56	0.00%	0	56
30	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31	GENERAL PLANT									
32	303.5 Land & Land Rights	588	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	5,999	40	2.50%	150	0	150	0.00%	0	150
34	340.5 Office Furniture & Equipment	3,707	15	6.67%	247	0	247	0.00%	0	247
35	340.51 Computer Equipment	9,869	6	16.67%	1,645	0	1,645	0.00%	0	1,645
36	341.5 Transportation Equipment	5,694	6	16.67%	949	0	949	0.00%	0	949
37	342.5 Stores Equipment	53	18	5.56%	3	0	3	0.00%	0	3
38	343.5 Tools, Shop & Garage	2,066	16	6.25%	129	0	129	0.00%	0	129
39	344.5 Laboratory Equipment	1,874	15	6.67%	125	0	125	0.00%	0	125
40	345.5 Power Operated Equipment	2,367	12	8.33%	197	0	197	0.00%	0	197
41	346.5 Communication Equipment	1,074	10	10.00%	107	0	107	0.00%	0	107
42	347.5 Miscellaneous Equipment	483	15	6.67%	32	0	32	0.00%	0	32
43	348.5 Other Tangible Plant	909	10	10.00%	91	0	91	0.00%	0	91
44	INTANGIBLE PLANT	7,381		2.51%	185	0	185	0.00%	0	185
45	SUPPLY & PUMPING	51,586		2.33%	1,203	0	1,203	0.00%	0	1,203
46	WATER TREATMENT PLANT	6,214		3.85%	239	0	239	0.00%	0	239
47	TRANSMISSION & DISTRIBUTION	1,066,755		2.46%	26,249	0	26,249	0.00%	0	26,249
48	GENERAL PLANT	34,684		10.60%	3,675	0	3,675	0.00%	0	3,675
49	TOTAL DEPRECIATION EXPENSE	1,166,619		2.70%	31,551	0	31,551	0.00%	0	31,551
50	LESS: AMORTIZATION OF CIAC				(528)	0	(528)		0	(528)
51	NET DEPRECIATION EXPENSE - WATER				31,023	0	31,023		0	31,023

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	2.80%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.33%	0	0	0	0.00%	0	0
3	Meter Installation Fees	8,569	5.00%	428	0	428	0.00%	0	428
4	Contributed Lines	0	2.33%	0	0	0	0.00%	0	0
5	Contributed Property Other Than Lines	4,050	2.48%	100	0	100	0.00%	0	100
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	TOTAL WATER CIAC AMORT. EXP.	12,619		528	0	528		0	528

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	2,933	89	3.03%
3	305.2 Collecting & Impounding reservoirs	33,192	664	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	1	0	0.00%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	0	0	0.00%
8	310.2 Power Generation Equipment	0	0	0.00%
9	311.2 Pumping Equipment	8,990	450	5.01%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	2,645	80	3.02%
12	320.3 Water Treatment Equipment	3,064	139	4.54%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	493	20	4.05%
15	330.4 Distribution Reservoirs	3,278	89	2.71%
16	**COMPOSITE RATE**	54,597	1,531	2.80%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	883,318	20,581	2.33%
20	335.4 Hydrants	2,528	56	2.22%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	885,846	20,637	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	43,294	2,165	5.00%
25	**COMPOSITE RATE**	43,294	2,165	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	134,337	3,358	2.50%
28	**COMPOSITE RATE**	134,337	3,358	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	54,597	1,531	2.80%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	885,846	20,637	2.33%
32	Meter Installation Fees (Line 25)	43,294	2,165	5.00%
33	Service Installation Fees (Line 28)	134,337	3,358	2.50%
34	**COMPOSITE RATE**	1,118,074	27,691	2.48%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	1,759	0	1,759	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	986	70	1,055	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	986	70	1,055		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	42,864	0	42,864		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	42,864	0	42,864		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	42,864	0	42,864		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	45,609	70	45,679		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1996 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	39,099	0	39,099	B-4(W)
3	Less:				
4	O & M Expenses	40,497	756	41,253	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	31,023	0	31,023	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	45,609	70	45,679	B-15(W)
8	Pre-Tax Operating Expenses	117,129	825	117,954	
9	**PRE-TAX OPERATING INCOME**	(78,030)	(825)	(78,855)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(78,030)	(825)	(78,855)	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,131,195	(3,383)	1,127,812	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	59,840	(179)	59,661	C-3
17	Net Taxable Income (L11 - L16)	(137,870)	(646)	(138,516)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(53,183)	(249)	(53,433)	
20	Less:				
21	Parent Debt Adjustment	1,789	0	1,789	C-1(W)
22	Investment Tax Credit	254	0	254	C-7(W)
23	**TOTAL INCOME TAXES**	(55,226)	(249)	(55,476)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	157,067	0	157,067	A-5 (W)
2	Utility Land & Land Rights	25,183	0	25,183	A-5 (W)
3	Non-Used and Useful	0	0	0	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(40,870)	0	(40,870)	A-9 (W)
6	CIAC	(76,375)	0	(76,375)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	19,098	0	19,098	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(480)	0	(480)	Vol. II
13	Deferred Taxes	(207)	0	(207)	C-7 (W)
14	Working Capital Allowance	2,779	0	2,779	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	86,195	0	86,195	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	**F. CIAC:**			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	**SUBTOTAL**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/27/88 Balance Per Books**	150,786
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	3,444
32	1989 Retirements	87
33	1989 Adjustments	0
34	1989 Net Additions	3,357
35	**12/31/89 Balance**	154,143
36		
37		
38	1990 Additions	4,227
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	4,227
42	**12/31/90 Balance**	158,370

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		158,370
2			
3			
4	1991 Additions		6
5	1991 Retirements		2,560
6	1991 Adjustments		0
7	1991 Net Additions		(2,554)
8	**12/31/91 Balance**		155,816
9			
10			
11	1992 Additions		6,784
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		6,784
15	**12/31/92 Balance**		162,600
16			
17			
18	1993 Additions		374
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	7,069
21	1993 Net Additions		7,443
22	**12/31/93 Balance**		170,044
23			
24			
25	1994 Additions		7,573
26	1994 Retirements		286
27	1994 Adjustments		0
28	1994 Net Additions		7,287
29	**12/31/94 Balance**		177,331
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(77)
32	1995 Additions		6,271
33	1995 Retirements		1,706
34	1995 Adjustments		0
35	1995 Net Additions		4,565
36	**12/31/95 Balance**		181,819
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(721)
39	1996 Additions		2,107
40	1996 Retirements		8
41	1996 Adjustments		0
42	1996 Net Additions		2,099
43	**12/31/96 Balance**		183,196

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/96 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3,798	0	0	0	3,798	0	3,798	3,798	0	3,798
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	4,376	0	0	0	4,376	0	4,376	4,376	0	4,376
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	202	0	0	0	202	0	202	202	0	202
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	25,000	0	0	0	25,000	0	25,000	25,000	0	25,000
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	64,648	0	0	0	64,648	0	64,648	64,648	0	64,648
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	307	0	307	307	0	307	153	0	153
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	42,514	0	0	0	42,514	0	42,514	42,514	0	42,514
27	333.4 Services	10,549	286	0	286	10,835	0	10,835	10,692	0	10,692
28	334.4 Meters & Meter Installation	11,310	537	0	537	11,847	0	11,847	11,578	0	11,578
29	335.4 Hydrants	8,512	0	0	0	8,512	0	8,512	8,512	0	8,512
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	183	0	0	0	183	0	183	183	0	183
33	304.5 Structures & Improvements	1,859	16	(8)	8	1,866	0	1,866	1,864	0	1,864
34	340.5 Office Furniture & Equipment	1,152	0	0	0	1,152	0	1,152	1,152	0	1,152
35	340.51 Computer Equipment	2,714	582	0	582	3,296	0	3,296	3,066	0	3,066
36	341.5 Transportation Equipment	1,722	78	0	78	1,800	0	1,800	1,769	0	1,769
37	342.5 Stores Equipment	17	0	0	0	17	0	17	17	0	17
38	343.5 Tools, Shop & Garage Equipment	628	24	0	24	651	0	651	642	0	642
39	344.5 Laboratory Equipment	571	18	0	18	589	0	589	582	0	582
40	345.5 Power Operated Equipment	578	259	0	259	838	0	838	735	0	735
41	346.5 Communication Equipment	334	0	0	0	334	0	334	334	0	334
42	347.5 Miscellaneous Equipment	150	0	0	0	150	0	150	150	0	150
43	348.5 Other Tangible Plant	282	0	0	0	282	0	282	282	0	282
44	**INTANGIBLE PLANT**	3,798	0	0	0	3,798	0	3,798	3,798	0	3,798
45	**SUPPLY & PUMPING**	4,578	0	0	0	4,578	0	4,578	4,578	0	4,578
46	**WATER TREATMENT PLANT**	89,648	307	0	307	89,955	0	89,955	89,801	0	89,801
47	**TRANSMISSION & DISTRIBUTION**	72,885	823	0	823	73,708	0	73,708	73,296	0	73,296
48	**GENERAL PLANT**	10,188	977	(8)	969	11,157	0	11,157	10,775	0	10,775
49	**TOTAL PLANT IN SERVICE**	181,097	2,107	(8)	2,099	183,196	0	183,196	182,249	0	182,249
50	**LAND & LAND RIGHTS**	25,183	0	0	0	25,183	0	25,183	25,183	0	25,183
51	**TOTAL PIS LESS LAND**	155,914	2,107	(8)	2,099	158,013	0	158,013	157,067	0	157,067

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	0	3,798
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	4,376	4,376	4,376	4,376	4,376	4,376	4,376	4,376	4,376	4,376	4,376	4,376	4,376	0	4,376
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	202	202	202	202	202	202	202	202	202	202	202	202	202	0	202
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	0	25,000
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	64,648	64,648	64,648	64,648	64,648	64,648	64,648	64,648	64,648	64,648	64,648	64,648	64,648	0	64,648
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	26	51	77	102	128	153	179	204	230	256	281	307	307	153
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	42,514	42,514	42,514	42,514	42,514	42,514	42,514	42,514	42,514	42,514	42,514	42,514	42,514	0	42,514
27	333.4 Services	10,549	10,573	10,596	10,620	10,644	10,668	10,692	10,716	10,740	10,763	10,787	10,811	10,835	286	10,692
28	334.4 Meters & Meter Installation	11,310	11,355	11,400	11,444	11,489	11,534	11,578	11,623	11,668	11,713	11,757	11,802	11,847	537	11,578
29	335.4 Hydrants	8,512	8,512	8,512	8,512	8,512	8,512	8,512	8,512	8,512	8,512	8,512	8,512	8,512	0	8,512
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	183	183	183	183	183	183	183	183	183	183	183	183	183	0	183
33	304.5 Structures & Improvements	1,859	1,865	1,865	1,867	1,867	1,867	1,861	1,861	1,861	1,862	1,864	1,865	1,866	8	1,864
34	340.5 Office Furniture & Equipment	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	1,152	0	1,152
35	340.51 Computer Equipment	2,714	2,945	2,962	3,010	3,020	3,029	3,086	3,095	3,105	3,152	3,198	3,248	3,296	582	3,086
36	341.5 Transportation Equipment	1,722	1,753	1,755	1,761	1,763	1,764	1,771	1,773	1,774	1,780	1,787	1,793	1,800	78	1,789
37	342.5 Stores Equipment	17	17	17	17	17	17	17	17	17	17	17	17	17	0	17
38	343.5 Tools, Shop & Garage Equipment	628	637	638	640	640	641	643	643	644	645	647	649	651	24	642
39	344.5 Laboratory Equipment	571	578	579	580	581	581	583	583	583	585	586	588	589	18	582
40	345.5 Power Operated Equipment	578	681	689	710	715	719	744	748	752	774	794	816	838	259	735
41	346.5 Communication Equipment	334	334	334	334	334	334	334	334	334	334	334	334	334	0	334
42	347.5 Miscellaneous Equipment	150	150	150	150	150	150	150	150	150	150	150	150	150	0	150
43	348.5 Other Tangible Plant	282	282	282	282	282	282	282	282	282	282	282	282	282	0	282
44	**INTANGIBLE PLANT**	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	3,798	0	3,798
45	**SUPPLY & PUMPING**	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	4,578	0	4,578
46	**WATER TREATMENT PLANT**	89,648	89,674	89,699	89,725	89,750	89,776	89,801	89,827	89,853	89,878	89,904	89,929	89,955	307	89,801
47	**TRANSMISSION & DISTRIBUTION**	72,885	72,953	73,022	73,091	73,159	73,228	73,296	73,365	73,434	73,502	73,571	73,639	73,708	823	73,296
48	**GENERAL PLANT**	10,188	10,576	10,606	10,636	10,702	10,718	10,804	10,820	10,836	10,916	10,993	11,078	11,157	969	10,775
49	**TOTAL PLANT IN SERVICE**	181,097	181,579	181,703	181,877	181,987	182,097	182,278	182,396	182,496	182,673	182,844	183,022	183,196	2,099	182,249
50	**LAND & LAND RIGHTS**	25,183	25,183	25,183	25,183	25,183	25,183	25,183	25,183	25,183	25,183	25,183	25,183	25,183	0	25,183
51	**TOTAL PIS LESS LAND**	155,914	156,396	156,520	156,694	156,805	156,915	157,096	157,206	157,316	157,490	157,661	157,839	158,013	2,099	157,067

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	26	26	26	26	26	26	26	26	26	26	26	26	307	153
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	24	24	24	24	24	24	24	24	24	24	24	24	286	143
28	334.4 Meters & Meter Installation	45	45	45	45	45	45	45	45	45	45	45	45	537	268
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	6	0	1	0	0	(7)	0	0	1	1	1	1	8	5
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	231	18	48	9	9	57	9	9	48	46	50	48	582	352
36	341.5 Transportation Equipment	31	2	6	1	1	8	1	1	6	6	7	6	78	47
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	9	1	2	0	0	2	0	0	2	2	2	2	24	14
39	344.5 Laboratory Equipment	7	1	2	0	0	2	0	0	2	1	2	2	18	11
40	345.5 Power Operated Equipment	103	9	21	4	4	25	4	4	21	20	22	21	259	157
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	26	26	26	26	26	26	26	26	26	26	26	26	307	153
47	**TRANSMISSION & DISTRIBUTION**	69	69	69	69	69	69	69	69	69	69	69	69	823	411
48	**GENERAL PLANT**	388	30	80	16	16	87	16	16	80	77	84	80	969	586
49	**TOTAL NET ADDITIONS**	482	124	174	110	110	181	110	110	174	171	178	174	2,099	1,150
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	482	124	174	110	110	181	110	110	174	171	178	174	2,099	1,150

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	26	26	26	26	26	26	26	26	26	26	26	26	307	153
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	24	24	24	24	24	24	24	24	24	24	24	24	286	143
28	334.4 Meters & Meter Installation	45	45	45	45	45	45	45	45	45	45	45	45	537	268
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	6	0	1	0	0	2	0	0	1	1	1	1	16	10
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	231	18	48	9	9	57	9	9	48	46	50	48	582	352
36	341.5 Transportation Equipment	31	2	6	1	1	8	1	1	6	6	7	6	78	47
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	9	1	2	0	0	2	0	0	2	2	2	2	24	14
39	344.5 Laboratory Equipment	7	1	2	0	0	2	0	0	2	1	2	2	18	11
40	345.5 Power Operated Equipment	103	8	21	4	4	25	4	4	21	20	22	21	259	157
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	26	26	26	26	26	26	26	26	26	26	26	26	307	153
47	**TRANSMISSION & DISTRIBUTION**	69	69	69	69	69	69	69	69	69	69	69	69	823	411
48	**GENERAL PLANT**	386	30	80	16	16	95	16	16	80	77	84	80	977	591
49	**TOTAL GROSS ADDITIONS**	482	124	174	110	110	189	110	110	174	171	178	174	2,107	1,155
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	482	124	174	110	110	189	110	110	174	171	178	174	2,107	1,155

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	8	0	0	0	0	0	0	8	4
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	8	0	0	0	0	0	0	8	4
49	**TOTAL RETIREMENTS**	0	0	0	0	0	8	0	0	0	0	0	0	8	4
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	8	0	0	0	0	0	0	8	4

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	3,798	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	4,376	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	202	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	25,000	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	64,648	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	153	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	0	0.00%	0
26	331.4 Transmission & Distribution	42,514	0.00%	0
27	333.4 Services	10,692	0.00%	0
28	334.4 Meters & Meter Installation	11,578	0.00%	0
29	335.4 Hydrants	8,512	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	183	0.00%	0
33	304.5 Structures & Improvements	1,864	0.00%	0
34	340.5 Office Furniture & Equipment	1,152	0.00%	0
35	340.51 Computer Equipment	3,066	0.00%	0
36	341.5 Transportation Equipment	1,769	0.00%	0
37	342.5 Stores Equipment	17	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	642	0.00%	0
39	344.5 Laboratory Equipment	582	0.00%	0
40	345.5 Power Operated Equipment	735	0.00%	0
41	346.5 Communication Equipment	334	0.00%	0
42	347.5 Miscellaneous Equipment	150	0.00%	0
43	348.5 Other Tangible Plant	282	0.00%	0
44	**INTANGIBLE PLANT**	3,798	0.00%	0
45	**SUPPLY & PUMPING**	4,578	0.00%	0
46	**WATER TREATMENT PLANT**	89,801	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	73,296	0.00%	0
48	**GENERAL PLANT**	10,775	0.00%	0
49	**TOTAL PLANT IN SERVICE**	182,249	0.00%	0
50	**LAND & LAND RIGHTS**	25,183	0.00%	0
51	**TOTAL PIS LESS LAND**	157,067	0.00%	0

6/6/95 12:37 PM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

	(1)	(2)	(3)	(4)	
		AVERAGE 1996 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	0	0	0	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	0	0	0	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	0	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/27/88 Balance Per Books**	10,920
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	3,187
32	1989 Retirements	87
33	1989 Adjustments	0
34	1989 Net Additions	3,100
35	**12/31/89 Balance**	14,020
36		
37		
38	1990 Additions	3,281
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	3,281
42	**12/31/90 Balance**	17,301

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**	17,301
2		
3		
4	1991 Additions	3,302
5	1991 Retirements	125
6	1991 Adjustments	0
7	1991 Net Additions	3,177
8	**12/31/91 Balance**	20,478
9		
10		
11	1992 Additions	3,355
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	3,355
15	**12/31/92 Balance**	23,834
16		
17		
18	1993 Additions	3,445
19	1993 Retirements	0
20	1993 Adjustments - General Plant Allocation True-up	3,596
21	1993 Net Additions	7,041
22	**12/31/93 Balance**	30,874
23		
24		
25	1994 Additions	4,381
26	1994 Retirements	286
27	1994 Adjustments	0
28	1994 Net Additions	4,095
29	**12/31/94 Balance**	34,969
30		
31	**Adjustment to beginning balance** - General Plant re-allocation true-up	(34)
32	1995 Additions	4,669
33	1995 Retirements	1,706
34	1995 Adjustments	0
35	1995 Net Additions	2,963
36	**12/31/95 Balance**	37,898
37		
38	**Adjustment to beginning balance** - General Plant re-allocation true-up	(206)
39	1996 Additions	6,366
40	1996 Retirements	8
41	1996 Adjustments	0
42	1996 Net Additions	6,358
43	**12/31/96 Balance**	44,049

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/2/95 4:13 PM A08W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	531	95	626	0	626	578	0	578
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,147	146	1,293	0	1,293	1,220	0	1,220
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	28	10	38	0	38	33	0	33
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	14,692	2,941	17,633	0	17,633	16,163	0	16,163
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	6	6	0	6	3	0	3
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	11,053	991	12,044	0	12,044	11,548	0	11,548
27	333.4 Services	2,411	267	2,678	0	2,678	2,545	0	2,545
28	334.4 Meters & Meter Installation	1,487	579	2,066	0	2,066	1,777	0	1,777
29	335.4 Hydrants	1,489	189	1,678	0	1,678	1,583	0	1,583
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	420	39	459	0	459	439	0	439
34	340.5 Office Furniture & Equipment	531	77	608	0	608	570	0	570
35	340.51 Computer Equipment	1,246	511	1,757	0	1,757	1,502	0	1,502
36	341.5 Transportation Equipment	1,272	295	1,567	0	1,567	1,419	0	1,419
37	342.5 Stores Equipment	6	1	7	0	7	6	0	6
38	343.5 Tools, Shop & Garage Equipment	325	40	365	0	365	345	0	345
39	344.5 Laboratory Equipment	84	39	123	0	123	104	0	104
40	345.5 Power Operated Equipment	590	61	651	0	651	621	0	621
41	346.5 Communication Equipment	156	33	189	0	189	172	0	172
42	347.5 Miscellaneous Equipment	38	10	48	0	48	43	0	43
43	348.5 Other Tangible Plant	186	28	214	0	214	200	0	200
44	**INTANGIBLE PLANT**	531	95	626	0	626	578	0	578
45	**SUPPLY & PUMPING**	1,175	156	1,331	0	1,331	1,253	0	1,253
46	**WATER TREATMENT PLANT**	14,692	2,947	17,639	0	17,639	16,165	0	16,165
47	**TRANSMISSION & DISTRIBUTION**	16,440	2,026	18,466	0	18,466	17,453	0	17,453
48	**GENERAL PLANT**	4,853	1,134	5,987	0	5,987	5,420	0	5,420
49	**TOTAL ACCUMULATED DEPRECIATION**	37,691	6,358	44,049	0	44,049	40,870	0	40,870

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	531	539	547	555	563	571	578	586	594	602	610	618	626	95	578
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,147	1,159	1,171	1,183	1,195	1,207	1,221	1,233	1,245	1,257	1,269	1,281	1,293	146	1,220
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	28	29	30	31	32	33	32	33	34	35	36	37	38	10	33
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	14,692	14,937	15,182	15,427	15,672	15,917	16,163	16,408	16,653	16,898	17,143	17,388	17,633	2,941	16,163
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1	2	3	4	5	0	1	2	3	4	5	6	6	3
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	11,053	11,136	11,219	11,302	11,385	11,468	11,546	11,629	11,712	11,795	11,878	11,961	12,044	991	11,548
27	333.4 Services	2,411	2,433	2,455	2,477	2,499	2,521	2,546	2,568	2,590	2,612	2,634	2,656	2,678	267	2,545
28	334.4 Meters & Meter Installation	1,487	1,535	1,583	1,631	1,679	1,727	1,778	1,826	1,874	1,922	1,970	2,018	2,066	578	1,777
29	335.4 Hydrants	1,489	1,505	1,521	1,537	1,553	1,569	1,582	1,598	1,614	1,630	1,646	1,662	1,678	189	1,583
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	420	424	428	432	436	440	435	439	443	447	451	455	459	39	439
34	340.5 Office Furniture & Equipment	531	537	543	549	555	561	572	578	584	590	596	602	608	77	570
35	340.51 Computer Equipment	1,246	1,289	1,332	1,375	1,418	1,461	1,499	1,542	1,585	1,628	1,671	1,714	1,757	511	1,502
36	341.5 Transportation Equipment	1,272	1,297	1,322	1,347	1,372	1,397	1,417	1,442	1,467	1,492	1,517	1,542	1,567	295	1,419
37	342.5 Stores Equipment	6	6	6	6	6	6	7	7	7	7	7	7	7	1	6
38	343.5 Tools, Shop & Garage Equipment	325	328	331	334	337	340	347	350	353	356	359	362	365	40	345
39	344.5 Laboratory Equipment	84	87	90	93	96	99	105	108	111	114	117	120	123	39	104
40	345.5 Power Operated Equipment	580	595	600	605	610	615	621	626	631	636	641	646	651	61	621
41	346.5 Communication Equipment	156	159	162	165	168	171	171	174	177	180	183	186	189	33	172
42	347.5 Miscellaneous Equipment	38	39	40	41	42	43	42	43	44	45	46	47	48	10	43
43	348.5 Other Tangible Plant	186	188	190	192	194	196	202	204	206	208	210	212	214	28	200
44	**INTANGIBLE PLANT**	531	539	547	555	563	571	578	586	594	602	610	618	626	95	578
45	**SUPPLY & PUMPING**	1,175	1,188	1,201	1,214	1,227	1,240	1,253	1,266	1,279	1,292	1,305	1,318	1,331	156	1,253
46	**WATER TREATMENT PLANT**	14,692	14,938	15,184	15,430	15,676	15,922	16,163	16,409	16,655	16,901	17,147	17,393	17,639	2,947	16,165
47	**TRANSMISSION & DISTRIBUTION**	16,440	16,609	16,778	16,947	17,116	17,285	17,452	17,621	17,790	17,959	18,128	18,297	18,466	2,026	17,453
48	**GENERAL PLANT**	4,853	4,948	5,043	5,138	5,233	5,328	5,417	5,512	5,607	5,702	5,797	5,892	5,987	1,134	5,420
49	**TOTAL WATER ACCUM. DEPR.**	37,691	38,222	38,753	39,284	39,815	40,346	40,863	41,394	41,925	42,456	42,987	43,518	44,049	6,358	40,870

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	8	8	8	8	8	7	8	8	8	8	8	8	95	47
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	12	12	12	12	12	14	12	12	12	12	12	12	146	73
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	245	245	245	245	245	246	245	245	245	245	245	245	2,941	1,471
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	83	83	83	83	83	78	83	83	83	83	83	83	991	495
27	333.4 Services	22	22	22	22	22	25	22	22	22	22	22	22	267	134
28	334.4 Meters & Meter Installation	48	48	48	48	48	51	48	48	48	48	48	48	579	290
29	335.4 Hydrants	16	16	16	16	16	13	16	16	16	16	16	16	189	94
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4	4	4	4	4	(5)	4	4	4	4	4	4	39	19
34	340.5 Office Furniture & Equipment	6	6	6	6	6	11	6	6	6	6	6	6	77	39
35	340.51 Computer Equipment	43	43	43	43	43	38	43	43	43	43	43	43	511	255
36	341.5 Transportation Equipment	25	25	25	25	25	20	25	25	25	25	25	25	295	147
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	3	3	3	3	3	7	3	3	3	3	3	3	40	20
39	344.5 Laboratory Equipment	3	3	3	3	3	6	3	3	3	3	3	3	39	20
40	345.5 Power Operated Equipment	5	5	5	5	5	6	5	5	5	5	5	5	61	31
41	346.5 Communication Equipment	3	3	3	3	3	0	3	3	3	3	3	3	33	16
42	347.5 Miscellaneous Equipment	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
43	348.5 Other Tangible Plant	2	2	2	2	2	6	2	2	2	2	2	2	26	14
44	**INTANGIBLE PLANT**	8	8	8	8	8	7	8	8	8	8	8	8	95	47
45	**SUPPLY & PUMPING**	13	13	13	13	13	13	13	13	13	13	13	13	156	78
46	**WATER TREATMENT PLANT**	246	246	246	246	246	241	246	246	246	246	246	246	2,947	1,474
47	**TRANSMISSION & DISTRIBUTION**	169	169	169	169	169	167	169	169	169	169	169	169	2,026	1,013
48	**GENERAL PLANT**	95	95	95	95	95	89	95	95	95	95	95	95	1,134	567
49	**TOTAL NET ADDITIONS**	531	531	531	531	531	517	531	531	531	531	531	531	6,358	3,179

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	8	8	8	8	8	7	8	8	8	8	8	8	95	47
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	12	12	12	12	12	14	12	12	12	12	12	12	146	73
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	245	245	245	245	245	246	245	245	245	245	245	245	2,941	1,471
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	83	83	83	83	83	78	83	83	83	83	83	83	991	495
27	333.4 Services	22	22	22	22	22	25	22	22	22	22	22	22	267	134
28	334.4 Meters & Meter Installation	48	48	48	48	48	51	48	48	48	48	48	48	579	290
29	335.4 Hydrants	16	16	16	16	16	13	16	16	16	16	16	16	189	94
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	4	4	4	4	4	3	4	4	4	4	4	4	47	23
34	340.5 Office Furniture & Equipment	6	6	6	6	6	11	6	6	6	6	6	6	77	39
35	340.51 Computer Equipment	43	43	43	43	43	38	43	43	43	43	43	43	511	255
36	341.5 Transportation Equipment	25	25	25	25	25	20	25	25	25	25	25	25	295	147
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	0	1	1
38	343.5 Tools, Shop & Garage Equipment	3	3	3	3	3	7	3	3	3	3	3	3	40	20
39	344.5 Laboratory Equipment	3	3	3	3	3	6	3	3	3	3	3	3	39	20
40	345.5 Power Operated Equipment	5	5	5	5	5	6	5	5	5	5	5	5	61	31
41	346.5 Communication Equipment	3	3	3	3	3	0	3	3	3	3	3	3	33	16
42	347.5 Miscellaneous Equipment	1	1	1	1	1	(1)	1	1	1	1	1	1	10	5
43	348.5 Other Tangible Plant	2	2	2	2	2	6	2	2	2	2	2	2	28	14
44	**INTANGIBLE PLANT**	8	8	8	8	8	7	8	8	8	8	8	8	95	47
45	**SUPPLY & PUMPING**	13	13	13	13	13	13	13	13	13	13	13	13	156	78
46	**WATER TREATMENT PLANT**	246	246	246	246	246	241	246	246	246	246	246	246	2,947	1,474
47	**TRANSMISSION & DISTRIBUTION**	169	169	169	169	169	167	169	169	169	169	169	169	2,026	1,013
48	**GENERAL PLANT**	95	95	95	95	95	97	95	95	95	95	95	95	1,142	571
49	**TOTAL GROSS ADDITIONS**	531	531	531	531	531	525	531	531	531	531	531	531	6,366	3,183

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	8	0	0	0	0	0	0	8	4
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	8	0	0	0	0	0	0	8	4
49	**TOTAL RETIREMENTS**	0	0	0	0	0	8	0	0	0	0	0	0	8	4

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	578	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	1,220	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	33	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	16,163	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	3	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	0	0.00%	0
26	331.4 Transmission & Distribution	11,548	0.00%	0
27	333.4 Services	2,545	0.00%	0
28	334.4 Meters & Meter Installation	1,777	0.00%	0
29	335.4 Hydrants	1,583	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	439	0.00%	0
34	340.5 Office Furniture & Equipment	570	0.00%	0
35	340.51 Computer Equipment	1,502	0.00%	0
36	341.5 Transportation Equipment	1,419	0.00%	0
37	342.5 Stores Equipment	6	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	345	0.00%	0
39	344.5 Laboratory Equipment	104	0.00%	0
40	345.5 Power Operated Equipment	621	0.00%	0
41	346.5 Communication Equipment	172	0.00%	0
42	347.5 Miscellaneous Equipment	43	0.00%	0
43	348.5 Other Tangible Plant	200	0.00%	0
44	**INTANGIBLE PLANT**	578	0.00%	0
45	**SUPPLY & PUMPING**	1,253	0.00%	0
46	**WATER TREATMENT PLANT**	16,165	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	17,453	0.00%	0
48	**GENERAL PLANT**	5,420	0.00%	0
49	**TOTAL**	40,870	0.00%	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/27/88 Balance Per Books**	65,275
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	450
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	450
35	**12/31/89 Balance**	65,725
36		
37		
38	1990 Additions	225
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	225
42	**12/31/90 Balance**	65,950

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	65,950
2		
3		
4	1991 Additions	675
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	675
8	**12/31/91 Balance**	66,625
9		
10		
11	1992 Additions	1,800
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,800
15	**12/31/92 Balance**	68,425
16		
17		
18	1993 Additions	4,500
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	4,500
22	**12/31/93 Balance**	72,925
23		
24		
25	1994 Additions	2,700
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	2,700
29	**12/31/94 Balance**	75,625
30		
31		
32	1995 Additions	375
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	375
36	**12/31/95 Balance**	76,000
37		
38		
39	1996 Additions	750
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	750
43	**12/31/96 Balance**	76,750

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	10,725	750	11,475	0	11,475	11,100	0	11,100	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	65,275	0	65,275	0	65,275	65,275	0	65,275	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	76,000	750	76,750	0	76,750	76,375	0	76,375	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)

Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	10,725	10,725	10,800	10,875	10,950	11,025	11,100	11,175	11,250	11,325	11,400	11,475	11,475	750	11,100
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	65,275	65,275	65,275	65,275	65,275	65,275	65,275	65,275	65,275	65,275	65,275	65,275	65,275	0	65,275
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	76,000	76,000	76,075	76,150	76,225	76,300	76,375	76,450	76,525	76,600	76,675	76,750	76,750	750	76,375

884

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	75	75	75	75	75	75	75	75	75	75	0	750	375
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	0	75	75	75	75	75	75	75	75	75	75	0	750	375

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	75	75	75	75	75	75	75	75	75	75	0	750	375
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	0	75	75	75	75	75	75	75	75	75	75	0	750	375

886

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

887

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)

Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

888

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**12/27/88 Balance Per Books**	5,500
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	1,638
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	1,638
35	**12/31/89 Balance**	7,138
36		
37		
38	1990 Additions	1,646
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	1,646
42	**12/31/90 Balance**	8,783

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	8,783
2		
3		
4	1991 Additions	1,657
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	1,657
8	**12/31/91 Balance**	10,441
9		
10		
11	1992 Additions	1,688
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,688
15	**12/31/92 Balance**	12,129
16		
17		
18	1993 Additions	1,767
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,767
22	**12/31/93 Balance**	13,896
23		
24		
25	1994 Additions	1,857
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,857
29	**12/31/94 Balance**	15,753
30		
31		
32	1995 Additions	1,895
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,895
36	**12/31/95 Balance**	17,648
37		
38		
39	1996 Additions	2,898
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	2,898
43	**12/31/96 Balance**	20,546

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	724	555	1,279	0	1,279	1,002	0	1,002	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	16,924	2,343	19,267	0	19,267	18,096	0	18,096	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	17,648	2,898	20,546	0	20,546	19,098	0	19,098	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	724	770	816	862	908	954	1,003	1,049	1,095	1,141	1,187	1,233	1,279	555	1,002
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	16,924	17,119	17,314	17,509	17,704	17,899	18,097	18,292	18,487	18,682	18,877	19,072	19,267	2,343	18,096
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	17,648	17,889	18,130	18,371	18,612	18,853	19,100	19,341	19,582	19,823	20,064	20,305	20,546	2,898	19,098

892

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	46	46	46	46	46	49	46	46	46	46	46	46	555	278
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	195	195	195	195	195	198	195	195	195	195	195	195	2,343	1,172
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	241	241	241	241	241	247	241	241	241	241	241	241	2,898	1,450

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	46	46	46	46	46	49	46	46	46	46	46	46	555	278
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	195	195	195	195	195	198	195	195	195	195	195	195	2,343	1,172
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	241	241	241	241	241	247	241	241	241	241	241	241	2,898	1,450

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12			**PRESENT ANNUAL AFUDC RATE =**		see below	(b)
13						
14			**PROPOSED ANNUAL AFUDC RATE =**		9.85%	(c)
15						
16			**PROPOSED MONTHLY AFUDC RATE =**		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	**TOTAL**	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595% (d)				
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

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Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M.	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
					PRESENT	PROPOSED	
	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
	Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
	Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
	Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
	Woodmere	W,& S	Duval	930423	10.63%	9.85%	0.785953%
	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

	FPSC REGULATED NON-UNIFORM PLANTS						
					AFUDC RATES		
					PRESENT	PROPOSED	
	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
	Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
	Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
	Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
	Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
	Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
	Lakeside	W	Citrus		N/A	9.85%	0.785953%
	Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
	Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
	Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
	Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
	Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
	Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
	Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vivirna

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,398,965	4,548,529	4,458,554	4,836,059	4,618,754	4,483,388
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,406
8	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,674)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,828)	(393,010)
9	Inventories	479,301	523,094	568,887	610,680	654,473	435,508	479,301	523,094	568,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	82,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	187,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,156	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,894	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,570,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

900

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,286	333,672,218
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,848	12,240,642	8,810,298	7,027,996
6															
7	GROSS UTILITY PLANT	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Depreo.	(84,815,719)	(92,380,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	NET UTILITY PLANT	257,095,947	273,983,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,478)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,561,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

901

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,828)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	**TOTAL DEFERRED ASSETS**	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,967,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,661,759	325,798,359	324,969,225	326,684,580	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

902

Note: May not cross-foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	**TOTAL STOCKHOLDERS EQUITY**	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	**TOTAL LONG TERM DEBT**	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	**TOTAL CAPITALIZATION**	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,187	1,964,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	**TOTAL CURRENT LIABILITIES**	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

903

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,166,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,388,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,783	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,796,359	324,989,225	326,684,580	329,091,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

904

Note: May not a due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
				12/27/88 Balance Per Books	0	
1	12/27/88 Balance Per Books	0				
2		0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.00%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.00%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	21,193	0	21,193	3,496	24,689	16.50%	B-4(W),B-3(W)
3	Other Revenue	400	0	400	0	400		B-4(W)
4	**TOTAL OPERATING REVENUES**	21,593	0	21,593	3,496	25,089		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	20,593	744	21,337	0	21,337		B-5(W)
7	Depreciation net of CIAC Amort	3,468	0	3,468	0	3,468		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,397	44	3,441	157 (A)	3,598		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,298)	(304)	(4,602)	1,288 (B)	(3,314)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	23,160	485	23,644	1,445	25,089		
12	**NET OPERATING INCOME**	(1,567)	(485)	(2,051)	2,051	(0)		
13	**RATE BASE**	86,195	0	86,195		86,195		A-1(W)
14	**RATE OF RETURN**	(1.82%)		(2.38%)		0.00%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	21,193	0	21,193	18,657		39,850	88.03%	B-4(W),B-3(W)
3	Other Revenue	400	0	400	0		400		B-4(W)
4	**TOTAL OPERATING REVENUES**	21,593	0	21,593	18,657		40,250		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	20,593	744	21,337	0		21,337		B-5(W)
7	Depreciation net of CIAC Amort	3,468	0	3,468	0		3,468		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,397	44	3,441	840	(A)	4,281		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,298)	(304)	(4,602)	6,873	(B)	2,271		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	23,160	485	23,644	7,713		31,357		
12	**NET OPERATING INCOME**	(1,567)	(485)	(2,051)	10,944		8,893		
13	**RATE BASE**	86,195	0	86,195			86,195		A-1(W)
14	**RATE OF RETURN**	(1.82%)		(2.38%)			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-13.47%	D-1(W)	
3	Rate of Return (%)	10.32%	0.00%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	86,195	86,195	A-1(W)	
6	Required / Requested Income (L3 x L5)	8,893	(0)		
7	Adjusted Income Under Present Rates	(2,051)	(2,051)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	10,944	2,051		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	17,817	3,339		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	18,657	3,496		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	17,817	3,339		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	6,873	1,288		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	840	157		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	10,944	2,051		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

6/7/95 4:20 PM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	181	
11			
12	3. Conservation Program Expenses	127	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	115	
15			
16	5. Conservation Elasticity Adjustment	(146)	
17			
18	6. Hewitt Study Expenses	468	
19			
20	7.	0	
21			
22		744	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	44	
37			
38	2.	0	
39			
40	3.	0	
41			
42	4.	0	
43			
44		44	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(304)	
47			
48	2.	0	
49			
50		(304)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	485	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	21,193	0	21,193
4	461.2 Metered - Commercial	0	0	0
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	21,193	0	21,193
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	21,193	0	21,193
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	400	0	400
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	400	0	400
26	**TOTAL PRESENT WATER OPERATING REVENUES**	21,593	0	21,593

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	9,811	556	10,367	7,422	354	7,776	659	68	727	1,730	134	1,864
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	2,452	22	2,474	1,855	0	1,855	165	9	174	432	13	445
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,711	(130)	1,582	1,680	(134)	1,546	2	0	2	29	4	33
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	153	(12)	141	153	(12)	141	0	0	0	0	0	0
8	620 Materials & Supplies	3,582	21	3,603	3,468	0	3,468	35	4	39	79	17	96
9	631 Contractual Services - Eng.	13	0	13	0	0	0	0	0	0	13	0	13
10	632 Contractual Services - Acct.	70	0	70	0	0	0	0	0	0	70	0	70
11	633 Contractual Services - Legal	42	0	42	0	0	0	0	0	0	42	0	42
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,103	162	1,265	993	111	1,104	0	0	0	110	51	161
14	641 Rental of Real Building/Real Property	63	10	73	0	0	0	0	0	0	63	10	73
15	642 Rental of Equipment	4	2	6	1	0	1	0	0	0	3	2	5
16	650 Transportation Expense	56	5	60	0	0	0	25	3	28	31	2	32
17	656 Insurance - Vehicle	48	0	48	0	0	0	0	0	0	48	0	48
18	657 Insurance - General Liability	99	21	120	0	0	0	0	0	0	99	21	120
19	658 Insurance - Workman's Comp (2)	168	1	169	127	0	127	11	1	12	30	0	30
20	659 Insurance - Other	10	0	10	0	0	0	0	0	0	10	0	10
21	660 Advertising Expense	11	10	20	0	0	0	0	0	0	11	10	20
22	666 Reg. Comm. Exp. - Rate Case Amort.	292	0	292	0	0	0	0	0	0	292	0	292
23	667 Reg. Comm. Exp. - Other	23	0	23	0	0	0	0	0	0	23	0	23
24	670 Bad Debt Expense	86	9	96	0	0	0	86	9	96	0	0	0
25	675 Miscellaneous Expenses	794	69	863	89	0	89	216	12	229	489	56	545
26	**TOTAL WATER O & M EXPENSES**	20,593	744	21,337	15,788	319	16,107	1,200	107	1,306	3,605	319	3,924

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	805	733	850	820	839	819	832	832	809	835	807	830	9,811	556	10,367
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	201	183	212	205	210	205	208	208	202	209	202	207	2,452	22	2,474
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	143	142	143	143	143	143	143	143	143	143	143	143	1,711	(130)	1,581
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	51	102	0	0	0	0	0	0	0	0	0	0	153	(12)	141
8	620.1-.8 Materials & Supplies	227	416	224	519	223	417	222	467	120	314	120	314	3,583	21	3,604
9	631.1-.8 Contractual Services - Eng.	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
10	632.1-.8 Contractual Services - Acct.	6	6	6	6	6	6	6	6	6	6	6	6	70	0	70
11	633.1-.8 Contractual Services - Legal	3	3	4	4	4	4	4	4	4	4	3	4	42	0	42
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	6	6	158	7	210	6	161	161	8	161	211	8	1,102	162	1,264
14	641.1-.8 Rental of Real Building/Real Property	5	5	5	5	5	5	5	5	5	5	5	5	63	10	73
15	642.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	2	6
16	650.1-.8 Transportation Expense	5	4	5	5	5	5	5	5	5	5	5	5	56	5	61
17	656.1-.8 Insurance - Vehicle	4	4	4	4	4	4	4	4	4	4	4	4	48	0	48
18	657.1-.8 Insurance - General Liability	8	8	9	8	8	8	8	8	8	8	8	8	99	21	120
19	658.1-.8 Insurance - Workman's Comp (2)	14	13	15	14	14	14	14	14	14	14	14	14	168	1	169
20	659.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
21	660.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	11	10	21
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	24	23	25	25	25	24	24	25	24	25	24	24	292	0	292
23	667.1-.8 Reg. Comm. Exp. - Other	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23
24	670.1-.8 Bad Debt Expense	7	7	7	7	7	7	7	7	7	7	7	7	86	9	95
25	675.1-.8 Miscellaneous Expenses	68	63	74	68	68	69	65	65	63	65	63	64	795	69	864
26	TOTAL WATER O & M EXPENSES	1,582	1,722	1,746	1,845	1,777	1,739	1,714	1,958	1,426	1,810	1,626	1,647	20,592	744	21,336

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 *Salaries & Wages - Employees*	608	546	646	617	638	620	631	631	611	632	611	631	7,422	354	7,776
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	152	136	162	154	160	155	158	158	153	158	153	158	1,855	0	1,855
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	140	140	140	140	140	140	140	140	140	140	140	140	1,680	(134)	1,546
6	618.1-.6 *Fuel for Power Production*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	51	102	0	0	0	0	0	0	0	0	0	0	153	(12)	141
8	620.1-.6 Materials & Supplies	217	407	214	509	213	407	213	457	111	305	111	304	3,468	0	3,468
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 *Contractual Services - Legal*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	(3)	(2)	149	(3)	201	(3)	151	151	(2)	151	202	(1)	993	111	1,104
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1
16	650.1-.6 *Transportation Expense*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	10	9	11	11	11	11	11	11	10	11	10	11	127	0	127
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 *Advertising Expense*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	10	8	13	8	9	10	5	5	5	5	5	5	89	0	89
26	**TOTAL WATER DIRECT O & M EXPENSES**	1,186	1,346	1,335	1,437	1,372	1,340	1,309	1,554	1,028	1,402	1,233	1,247	15,788	319	16,107

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 4 of 9
Preparer: Kimball

Line No.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	Adjustments	Adjusted O & M
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	601.7 Salaries & Wages - Employees	55	50	56	55	55	55	56	56	54	56	54	56	659	68	727
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	14	13	14	14	14	14	14	14	14	14	14	14	165	9	174
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	3	3	3	3	3	3	3	3	3	3	3	3	35	4	39
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	2	2	2	2	2	2	2	2	2	2	2	2	25	3	28
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	1	1	1	1	1	1	1	1	1	1	1	1	11	1	12
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	7	7	7	7	7	7	7	7	7	7	7	7	86	9	96
25	675.7 Miscellaneous Expenses	18	16	18	18	18	18	18	18	18	19	16	18	216	12	229
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	100	91	101	101	101	100	102	101	99	103	99	101	1,200	107	1,306

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 5 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	142	136	148	148	146	144	145	145	144	147	141	144	1,730	134	1,864
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	36	34	37	37	36	36	36	36	36	37	35	36	432	13	445
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	2	2	2	2	2	2	2	2	2	2	2	2	29	4	33
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	7	6	7	7	7	7	7	7	7	7	6	7	79	17	96
9	631.8 Contractual Services - Eng.	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
10	632.8 Contractual Services - Acct.	6	6	6	6	6	6	6	6	6	6	6	6	70	0	70
11	633.8 Contractual Services - Legal	3	3	4	4	4	4	4	4	4	4	3	4	42	0	42
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	9	9	9	9	9	9	9	9	9	9	9	9	110	51	161
14	641.8 Rental of Real Building/Real Property	5	5	5	5	5	5	5	5	5	5	5	5	63	10	73
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	3	2	5
16	650.8 Transportation Expense	3	2	3	3	3	3	3	3	3	3	3	3	31	2	32
17	656.8 Insurance - Vehicle	4	4	4	4	4	4	4	4	4	4	4	4	48	0	48
18	657.8 Insurance - General Liability	8	8	9	8	8	8	9	8	8	8	8	8	99	21	120
19	658.8 Insurance - Workman's Comp (2)	2	2	3	3	2	2	2	2	2	3	2	2	30	0	30
20	659.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	11	10	20
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	24	23	25	25	25	24	24	25	24	25	24	24	292	0	292
23	667.8 Reg. Comm. Exp. - Other	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	40	39	42	42	41	41	41	41	41	41	40	41	489	56	545
26	**TOTAL WATER ALLOCATED A & G EXPENSES**	296	284	309	308	304	300	303	303	299	306	295	299	3,605	319	3,924

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES							
Line No.		Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	9,502	558	(248)	9,811	0	58	30	0	0	468	556	10,367
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	2,360	93	0	2,452	0	15	8	0	0	0	22	2,474
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	1,715	0	(3)	1,711	0	4	0	0	(134)	0	(130)	1,582
6	616.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8	Chemicals	150	3	0	153	0	0	0	0	(12)	0	(12)	141
8	620.1-.8	Materials & Supplies	3,526	69	(12)	3,582	0	7	10	4	0	0	21	3,603
9	631.1-.8	Contractual Services - Eng.	14	0	(1)	13	0	0	0	0	0	0	0	13
10	632.1-.8	Contractual Services - Acct.	76	1	(7)	70	0	0	0	0	0	0	0	70
11	633.1-.8	Contractual Services - Legal	46	1	(4)	42	0	0	0	0	0	0	0	42
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	1,093	21	(11)	1,103	0	18	33	111	0	0	162	1,265
14	641.1-.8	Rental of Real Building/Real Property	68	1	(7)	63	0	10	0	0	0	0	10	73
15	642.1-.8	Rental of Equipment	4	0	(0)	4	0	1	0	0	0	0	2	6
16	650.1-.8	Transportation Expense	60	1	(6)	56	0	5	0	0	0	0	5	60
17	656.1-.8	Insurance - Vehicle	52	1	(5)	48	0	0	0	0	0	0	0	48
18	657.1-.8	Insurance - General Liability	107	2	(10)	99	0	21	0	0	0	0	21	120
19	658.1-.8	Insurance - Workman's Comp (2)	170	(2)	0	168	0	1	0	0	0	0	1	169
20	659.1-.8	Insurance - Other	11	0	(1)	10	0	0	0	0	0	0	0	10
21	660.1-.8	Advertising Expense	12	0	(1)	11	0	0	10	0	0	0	10	20
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	292	292	0	0	0	0	0	0	0	292
23	667.1-.8	Reg. Comm. Exp. - Other	26	0	(2)	23	0	0	0	0	0	0	0	23
24	670.1-.8	Bad Debt Expense	93	0	(7)	86	0	9	0	0	0	0	9	96
25	675.1-.8	Miscellaneous Expenses	851	17	(74)	794	0	32	36	0	0	0	69	863
26	**TOTAL WATER O & M EXPENSES**		19,936	767	(109)	20,593	0	181	127	115	(146)	468	744	21,337

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/756 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	7,011	412	(0)	7,422	0	0	0	0	0	354	354	7,776
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	1,741	114	0	1,855	0	0	0	0	0	0	0	1,855
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	1,680	0	0	1,680	0	0	0	0	(134)	0	(134)	1,546
6	616.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6	Chemicals	150	3	0	153	0	0	0	0	(12)	0	(12)	141
8	620.1-.6	Materials & Supplies	3,402	66	(0)	3,468	0	0	0	0	0	0	0	3,468
9	631.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	974	19	0	993	0	0	0	111	0	0	111	1,104
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	1	0	0	1	0	0	0	0	0	0	0	1
16	650.1-.6	Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	125	2	0	127	0	0	0	0	0	0	0	127
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	88	2	(0)	89	0	0	0	0	0	0	0	89
26		TOTAL WATER DIRECT O & M EXPENSES	15,172	617	(1)	15,786	0	0	0	111	(146)	354	319	16,107

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	687	40	(68)	659	0	37	0	0	0	31	68	727
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	171	(6)	0	165	0	9	0	0	0	0	9	174
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	2	0	(0)	2	0	0	0	0	0	0	0	2
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	36	1	(4)	35	0	4	0	0	0	0	4	39
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	27	1	(3)	25	0	3	0	0	0	0	3	28
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workmen's Comp (2)	12	(1)	0	11	0	1	0	0	0	0	1	12
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	93	0	(7)	86	0	9	0	0	0	0	9	96
25	675.7	Miscellaneous Expenses	234	5	(22)	216	0	12	0	0	0	0	12	229
26		TOTAL WATER O & M EXPENSES	1,265	39	(104)	1,200	0	75	0	0	0	31	107	1,306

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	1,804	106	(179)	1,730	0	21	30	0	0	82	134	1,864
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	448	(16)	0	432	0	5	8	0	0	0	13	445
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	32	0	(3)	29	0	4	0	0	0	0	4	33
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	86	2	(8)	79	0	3	10	4	0	0	17	96
9	631.8	Contractual Services - Eng.	14	0	(1)	13	0	0	0	0	0	0	0	13
10	632.8	Contractual Services - Acct.	76	1	(7)	70	0	0	0	0	0	0	0	70
11	633.8	Contractual Services - Legal	46	1	(4)	42	0	0	0	0	0	0	0	42
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	119	2	(11)	110	0	18	33	0	0	0	51	161
14	641.8	Rental of Real Building/Real Property	68	1	(7)	63	0	10	0	0	0	0	10	73
15	642.8	Rental of Equipment	3	0	(0)	3	0	1	0	0	0	0	2	5
16	650.8	Transportation Expense	33	1	(3)	31	0	2	0	0	0	0	2	32
17	656.8	Insurance - Vehicle	52	1	(5)	48	0	0	0	0	0	0	0	48
18	657.8	Insurance - General Liability	107	2	(10)	99	0	21	0	0	0	0	21	120
19	658.8	Insurance - Workman's Comp (2)	32	(3)	0	30	0	0	0	0	0	0	0	30
20	659.8	Insurance - Other	11	0	(1)	10	0	0	0	0	0	0	0	10
21	660.8	Advertising Expense	12	0	(1)	11	0	0	10	0	0	0	10	20
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	292	292	0	0	0	0	0	0	0	292
23	667.8	Reg. Comm. Exp. - Other	26	0	(2)	23	0	0	0	0	0	0	0	23
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	529	10	(51)	489	0	20	36	0	0	0	56	545
26		TOTAL WATER O & M EXPENSES	3,499	110	(4)	3,605	0	106	127	4	0	82	319	3,924

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.1-.8	Salaries & Wages - Employees	9,502	10,367	865	9.11%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	2,360	2,474	115	4.86%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	1,715	1,582	(133)	(7.76%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	150	141	(9)	(6.12%)
8	620.1-.8	Materials & Supplies	3,526	3,603	77	2.19%
9	631.1-.8	Contractual Services - Eng.	14	13	(1)	(7.63%)
10	632.1-.8	Contractual Services - Acct.	76	70	(6)	(7.63%)
11	633.1-.8	Contractual Services - Legal	46	42	(4)	(7.63%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	1,093	1,265	172	15.74%
14	641.1-.8	Rental of Real Building/Real Property	68	73	5	6.84%
15	642.1-.8	Rental of Equipment	4	6	1	35.85%
16	650.1-.8	Transportation Expense	60	60	0	0.04%
17	656.1-.8	Insurance - Vehicle	52	48	(4)	(7.63%)
18	657.1-.8	Insurance - General Liability	107	120	12	11.54%
19	658.1-.8	Insurance - Workman's Comp	170	169	(1)	(0.42%)
20	659.1-.8	Insurance - Other	11	10	(1)	(7.63%)
21	660.1-.8	Advertising Expense	12	20	9	75.65%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	292	292	100.00%
23	667.1-.8	Reg. Comm. Exp. - Other	26	23	(2)	(9.54%)
24	670.1-.8	Bad Debt Expense	93	96	2	2.35%
25	675.1-.8	Miscellaneous Expenses	852	863	12	1.35%
26	**TOTAL WATER O & M EXPENSES**		19,936	21,337	1,401	7.03%
27	**TOTAL (LESS ACCTS 666 & 667)**		19,910	21,022	1,112	5.59%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.1-.6	Salaries & Wages - Employees	7,011	7,776	765	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	1,741	1,855	114	6.55%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	1,680	1,546	(134)	(7.98%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	150	141	(9)	(6.00%)
8	620.1-.6	Materials & Supplies	3,402	3,468	66	1.94%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	974	1,104	130	13.35%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	1	1	0	0.00%
16	650.1-.6	Transportation Expense	0	0	0	0.00%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	125	127	2	1.60%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	88	89	1	1.14%
26	**TOTAL WATER O & M EXPENSES**		15,172	16,107	935	6.16%
27	**TOTAL (LESS ACCTS 666 & 667)**		15,172	16,107	935	6.16%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	687	727	40	5.82%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	171	174	3	1.76%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	2	2	0	0.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	38	39	1	2.63%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	27	28	1	3.72%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	12	12	0	0.00%
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	93	96	2	2.14%
25	675.7	Miscellaneous Expenses	234	229	(5)	(2.13%)
26		**TOTAL WATER O & M EXPENSES**	1,265	1,306	42	3.32%
27		**TOTAL (LESS ACCTS 666 & 667)**	1,265	1,306	42	3.32%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC

Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) (4) Difference (3 - 2) Amount	(5) (4 / 2) Difference %
1	601.8	Salaries & Wages - Employees	1,804	1,864	60	3.33%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	448	445	(3)	(0.67%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	32	33	1	3.11%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	86	96	10	11.65%
9	631.8	Contractual Services - Eng.	14	13	(1)	(6.96%)
10	632.8	Contractual Services - Acct.	76	70	(6)	(7.86%)
11	633.8	Contractual Services - Legal	46	42	(4)	(8.70%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	119	161	42	35.43%
14	641.8	Rental of Real Building/Real Property	68	73	5	7.33%
15	642.8	Rental of Equipment	3	5	1	32.03%
16	650.8	Transportation Expense	33	32	(1)	(3.00%)
17	656.8	Insurance - Vehicle	52	48	(4)	(7.65%)
18	657.8	Insurance - General Liability	107	120	12	11.16%
19	658.8	Insurance - Workman's Comp	32	30	(2)	(6.20%)
20	659.8	Insurance - Other	11	10	(1)	(9.37%)
21	660.8	Advertising Expense	12	20	9	77.29%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	292	292	100.00%
23	667.8	Reg. Comm. Exp. - Other	26	23	(2)	(7.73%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	529	545	16	3.02%
26	**TOTAL WATER O & M EXPENSES**		3,499	3,924	424	12.12%
27	**TOTAL (LESS ACCTS 666 & 667)**		3,473	3,609	134	3.86%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			*$473,250*	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			*$995,152*	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	1	
51	Marco Island	Docket No. 920655-WS	$106,820	55	
52	GIGA	Docket No. 920199-WS	$677,601	347	
53	Lehigh	Docket No. 911188-WS	$67,100	34	
54			854,174	437	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	509	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	221	
58			1,427,241	730	
59	Total Projected Rate Case Expense		2,281,415	1,167	
60	Annual Amortization		$570,354	$292	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	64	
64	% of Total		100.000000%	0.051136%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$80	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,858	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Maintenance projects greater than 2% of test year revenues per system

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**									
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	3,798	40	2.50%	95	0	95	0.00%	0	95
4	339.1	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
8	305.2	Collect. & Impound.	0	50	2.00%	0	0	0	0.00%	0	0
9	306.2	*Lake, River & Other*	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	4,376	30	3.33%	146	0	146	0.00%	0	146
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	0	35	2.86%	0	0	0	0.00%	0	0
13	310.2	Power Generation Equpi.	0	20	5.00%	0	0	0	0.00%	0	0
14	311.2	Pumping Equipment	202	20	5.00%	10	0	10	0.00%	0	10
15	339.2	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	25,000	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
19	320.3	Water Treatment Equip.	64,648	22	4.55%	2,941	0	2,941	0.00%	0	2,941
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	153	25	4.00%	6	0	6	0.00%	0	6
22		**TRANSMISSION & DISTRIBUTION**									
23	303.4	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	0	37	2.70%	0	0	0	0.00%	0	0
26	331.4	Transmission & Distribution	42,514	43	2.33%	991	0	991	0.00%	0	991
27	333.4	Services	10,692	40	2.50%	267	0	267	0.00%	0	267
28	334.4	Meters & Meter Installation	11,578	20	5.00%	579	0	579	0.00%	0	579
29	335.4	Hydrants	8,512	45	2.22%	189	0	189	0.00%	0	189
30	339.4	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	183	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	1,864	40	2.50%	47	0	47	0.00%	0	47
34	340.5	Office Furniture & Equipment	1,152	15	6.67%	77	0	77	0.00%	0	77
35	340.51	Computer Equipment	3,066	6	16.67%	511	0	511	0.00%	0	511
36	341.5	Transportation Equipment	1,769	6	16.67%	295	0	295	0.00%	0	295
37	342.5	Stores Equipment	17	18	5.56%	1	0	1	0.00%	0	1
38	343.5	Tools, Shop & Garage	642	16	6.25%	40	0	40	0.00%	0	40
39	344.5	Laboratory Equipment	582	15	6.67%	39	0	39	0.00%	0	39
40	345.5	Power Operated Equipment	735	12	8.33%	61	0	61	0.00%	0	61
41	346.5	Communication Equipment	334	10	10.00%	33	0	33	0.00%	0	33
42	347.5	Miscellaneous Equipment	150	15	6.67%	10	0	10	0.00%	0	10
43	348.5	Other Tangible Plant	282	10	10.00%	28	0	28	0.00%	0	28
44		**INTANGIBLE PLANT**	3,798		2.50%	95	0	95	0.00%	0	95
45		**SUPPLY & PUMPING**	4,578		3.41%	156	0	156	0.00%	0	156
46		**WATER TREATMENT PLANT**	89,801		3.28%	2,947	0	2,947	0.00%	0	2,947
47		**TRANSMISSION & DISTRIBUTION**	73,296		2.76%	2,026	0	2,026	0.00%	0	2,026
48		***GENERAL PLANT***	10,775		10.60%	1,142	0	1,142	0.00%	0	1,142
49		**TOTAL DEPRECIATION EXPENSE**	182,249		3.49%	6,366	0	6,366	0.00%	0	6,366
50		**LESS: AMORTIZATION OF CIAC**				(2,898)	0	(2,898)		0	(2,898)
51		**NET DEPRECIATION EXPENSE - WATER**				3,468	0	3,468		0	3,468

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

Line No.	(1) WATER CIAC Classifications	(2) 1996 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1996 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1996 USED & USEFUL CIAC AMORTIZATION EXPENSE Composite Non-used and Useful Percentage	(8) Non-used and Useful Amount	(9) Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	4.47%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.31%	0	0	0	0.00%	0	0
3	Meter Installation Fees	11,100	5.00%	555	0	555	0.00%	0	555
4	Contributed Lines	0	2.31%	0	0	0	0.00%	0	0
5	Contributed Property Other Than Lines	65,275	3.59%	2,343	0	2,343	0.00%	0	2,343
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	TOTAL WATER CIAC AMORT. EXP.	76,375		2,898	0	2,898		0	2,898

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	0	0	0.00%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	4,376	146	3.34%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	0	0	0.00%
8	310.2 Power Generation Equipment	0	0	0.00%
9	311.2 Pumping Equipment	202	10	4.95%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	0	0	0.00%
12	320.3 Water Treatment Equipment	64,648	2,941	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	153	6	3.91%
15	330.4 Distribution Reservoirs	0	0	0.00%
16	**COMPOSITE RATE**	69,379	3,103	4.47%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	42,514	991	2.33%
20	335.4 Hydrants	8,512	189	2.22%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	51,026	1,180	2.31%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	11,578	579	5.00%
25	**COMPOSITE RATE**	11,578	579	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	10,692	267	2.50%
28	**COMPOSITE RATE**	10,692	267	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	69,379	3,103	4.47%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	51,026	1,180	2.31%
32	Meter Installation Fees (Line 25)	11,578	579	5.00%
33	Service Installation Fees (Line 28)	10,692	267	2.50%
34	**COMPOSITE RATE**	142,676	5,129	3.59%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	972	0	972	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	785	44	829	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	785	44	829		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,640	0	1,640		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,640	0	1,640		
10	Non-used & Useful Percent			0.00%	A-5(W)7/7	
11	Non-used & Useful Amount	0	0	0		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,640	0	1,640		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	3,397	44	3,441		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS Explanation: *Provide the calculation of income taxes at present income.*
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1996 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	21,593	0	21,593	B-4(W)
3	Less:				
4	*O & M Expenses*	20,593	744	21,337	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,468	0	3,468	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,397	44	3,441	B-15(W)
8	Pre-Tax Operating Expenses	27,458	789	28,247	
9	**PRE-TAX OPERATING INCOME**	(5,865)	(789)	(6,654)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	*(5,865)*	*(789)*	*(6,654)*	
12	Less:				
13	Interest Expense:				
14	Rate Base	86,195	0	86,195	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	4,560	0	4,560	C-3
17	Net Taxable Income (L11 - L16)	(10,425)	(789)	(11,214)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(4,021)	(304)	(4,326)	
20	Less:				
21	Parent Debt Adjustment	242	0	242	C-1(W)
22	Investment Tax Credit	34	0	34	C-7(W)
23	**TOTAL INCOME TAXES**	(4,298)	(304)	(4,602)	

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	95,552	0	95,552	A-5 (W)
2	Utility Land & Land Rights	2,598	0	2,598	A-5 (W)
3	Non-Used and Useful	(2,361)	0	(2,361)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(48,490)	0	(48,490)	A-9 (W)
6	CIAC	(32,129)	0	(32,129)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	19,783	0	19,783	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(914)	0	(914)	Vol. II
13	Deferred Taxes	(688)	0	(688)	C-7 (W)
14	Working Capital Allowance	5,297	0	5,297	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	38,648	0	38,648	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	**F. CIAC:**			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	**SUBTOTAL**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		0
16	**09/30/93 Balance Per Docket No. 940091-WS, Order No. PSC-95-0268-FOF-WS Dated 02/28/95**		61,686
17	Utility Adjustment to ordered balance (1)		0
18	1993 Additions		13,212
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	0
21	1993 Net Additions		13,212
22	**12/31/93 Balance**		74,898
23			
24			
25	1994 Additions		0
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		0
29	**12/31/94 Balance**		74,898
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	17,714
32	1995 Additions		4,920
33	1995 Retirements		202
34	1995 Adjustments		0
35	1995 Net Additions		4,717
36	**12/31/95 Balance**		97,329
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,375)
39	1996 Additions		4,017
40	1996 Retirements		16
41	1996 Adjustments		0
42	1996 Net Additions		4,001
43	**12/31/96 Balance**		99,956

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	5,000	0	0	0	5,000	0	5,000	5,000	0	5,000
3	302.1 Franchises	150	0	0	0	150	0	150	150	0	150
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	2,250	0	0	0	2,250	0	2,250	2,250	0	2,250
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,230	0	0	0	1,230	0	1,230	1,230	0	1,230
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	19,843	0	0	0	19,843	0	19,843	19,843	0	19,843
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	585	0	585	585	0	585	292	0	292
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	8,220	0	0	0	8,220	0	8,220	8,220	0	8,220
26	331.4 Transmission & Distribution	19,297	0	0	0	19,297	0	19,297	19,297	0	19,297
27	333.4 Services	4,799	546	0	546	5,344	0	5,344	5,071	0	5,071
28	334.4 Meters & Meter Installation	12,017	1,024	0	1,024	13,041	0	13,041	12,529	0	12,529
29	335.4 Hydrants	1,838	0	0	0	1,838	0	1,838	1,838	0	1,838
30	339.4 Other Plant & Miscellaneous	1,889	0	0	0	1,889	0	1,889	1,889	0	1,889
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	348	0	0	0	348	0	348	348	0	348
33	304.5 Structures & Improvements	3,543	30	(16)	14	3,558	0	3,558	3,553	0	3,553
34	340.5 Office Furniture & Equipment	2,196	0	0	0	2,196	0	2,196	2,196	0	2,196
35	340.51 Computer Equipment	5,173	1,110	0	1,110	6,283	0	6,283	5,845	0	5,845
36	341.5 Transportation Equipment	3,282	149	0	149	3,431	0	3,431	3,372	0	3,372
37	342.5 Stores Equipment	32	0	0	0	32	0	32	32	0	32
38	343.5 Tools, Shop & Garage Equipment	1,197	45	0	45	1,242	0	1,242	1,224	0	1,224
39	344.5 Laboratory Equipment	1,088	36	0	36	1,124	0	1,124	1,110	0	1,110
40	345.5 Power Operated Equipment	1,102	494	0	494	1,597	0	1,597	1,402	0	1,402
41	346.5 Communication Equipment	636	0	0	0	636	0	636	636	0	636
42	347.5 Miscellaneous Equipment	286	0	0	0	286	0	286	286	0	286
43	348.5 Other Tangible Plant	538	0	0	0	538	0	538	538	0	538
44	**INTANGIBLE PLANT**	5,150	0	0	0	5,150	0	5,150	5,150	0	5,150
45	**SUPPLY & PUMPING**	3,480	0	0	0	3,480	0	3,480	3,480	0	3,480
46	**WATER TREATMENT PLANT**	19,843	585	0	585	20,428	0	20,428	20,135	0	20,135
47	**TRANSMISSION & DISTRIBUTION**	48,060	1,569	0	1,569	49,629	0	49,629	48,844	0	48,844
48	**GENERAL PLANT**	19,421	1,863	(16)	1,848	21,269	0	21,269	20,541	0	20,541
49	**TOTAL PLANT IN SERVICE**	95,954	4,017	(16)	4,001	99,956	0	99,956	98,151	0	98,151
50	**LAND & LAND RIGHTS**	2,598	0	0	0	2,598	0	2,598	2,598	0	2,598
51	**TOTAL PIS LESS LAND**	93,356	4,017	(16)	4,001	97,357	0	97,357	95,552	0	95,552

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	0	5,000
3	302.1 Franchises	150	150	150	150	150	150	150	150	150	150	150	150	150	0	150
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	0	2,250
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	1,230	0	1,230
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	19,843	19,843	19,843	19,843	19,843	19,843	19,843	19,843	19,843	19,843	19,843	19,843	19,843	0	19,843
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	49	97	146	195	244	292	341	390	438	487	536	585	585	292
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	8,220	8,220	8,220	8,220	8,220	8,220	8,220	8,220	8,220	8,220	8,220	8,220	8,220	0	8,220
26	331.4 Transmission & Distribution	19,297	19,297	19,297	19,297	19,297	19,297	19,297	19,297	19,297	19,297	19,297	19,297	19,297	0	19,297
27	333.4 Services	4,799	4,844	4,890	4,935	4,980	5,026	5,071	5,117	5,162	5,208	5,253	5,299	5,344	546	5,071
28	334.4 Meters & Meter Installation	12,017	12,103	12,188	12,273	12,358	12,444	12,529	12,614	12,700	12,785	12,870	12,956	13,041	1,024	12,529
29	335.4 Hydrants	1,838	1,838	1,838	1,838	1,838	1,838	1,838	1,838	1,838	1,838	1,838	1,838	1,838	0	1,838
30	339.4 Other Plant & Miscellaneous	1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	1,889	0	1,889
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	348	348	348	348	348	348	348	348	348	348	348	348	348	0	348
33	304.5 Structures & Improvements	3,543	3,555	3,556	3,558	3,559	3,559	3,547	3,547	3,548	3,550	3,553	3,555	3,556	14	3,553
34	340.5 Office Furniture & Equipment	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	2,196	0	2,196
35	340.51 Computer Equipment	5,173	5,613	5,647	5,738	5,756	5,774	5,862	5,900	5,918	6,009	6,097	6,192	6,283	1,110	5,845
36	341.5 Transportation Equipment	3,282	3,341	3,345	3,358	3,360	3,362	3,377	3,379	3,382	3,394	3,406	3,419	3,431	149	3,372
37	342.5 Stores Equipment	32	32	32	32	32	32	32	32	32	32	32	32	32	0	32
38	343.5 Tools, Shop & Garage Equipment	1,197	1,214	1,216	1,219	1,220	1,221	1,225	1,226	1,227	1,230	1,234	1,238	1,242	45	1,224
39	344.5 Laboratory Equipment	1,088	1,102	1,104	1,106	1,107	1,108	1,111	1,112	1,112	1,115	1,118	1,121	1,124	35	1,110
40	345.5 Power Operated Equipment	1,102	1,299	1,314	1,354	1,362	1,370	1,418	1,426	1,434	1,475	1,514	1,556	1,597	494	1,402
41	346.5 Communication Equipment	636	636	636	636	636	636	636	636	636	636	636	636	636	0	636
42	347.5 Miscellaneous Equipment	286	286	286	286	286	286	286	286	286	286	286	286	286	0	286
43	348.5 Other Tangible Plant	538	538	538	538	538	538	538	538	538	538	538	538	538	0	538
44	**INTANGIBLE PLANT**	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	5,150	0	5,150
45	**SUPPLY & PUMPING**	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	0	3,480
46	**WATER TREATMENT PLANT**	19,843	19,892	19,941	19,989	20,038	20,087	20,135	20,184	20,233	20,282	20,330	20,379	20,428	585	20,135
47	**TRANSMISSION & DISTRIBUTION**	48,060	48,191	48,321	48,452	48,583	48,714	48,844	48,975	49,106	49,237	49,367	49,498	49,629	1,569	48,844
48	**GENERAL PLANT**	19,421	20,160	20,217	20,370	20,400	20,431	20,596	20,626	20,657	20,809	20,956	21,117	21,269	1,848	20,541
49	**TOTAL PLANT IN SERVICE**	95,954	96,873	97,110	97,441	97,851	97,861	98,206	98,416	98,826	99,957	99,284	99,824	99,956	4,001	98,151
50	**LAND & LAND RIGHTS**	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	0	2,598
51	**TOTAL PIS LESS LAND**	93,356	94,275	94,511	94,843	95,053	95,263	95,607	95,817	96,027	96,359	96,686	97,025	97,357	4,001	95,552

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of last year net additions for PIS by account for each month of the last year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	*310.2 Power Generation Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	49	49	49	49	49	49	49	49	49	49	49	49	585	292
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	45	45	45	45	45	45	45	45	45	45	45	45	546	273
28	334.4 Meters & Meter Installation	85	85	85	85	85	85	85	85	85	85	85	85	1,024	512
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	12	1	2	0	0	(13)	0	0	2	2	3	2	14	10
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	440	34	91	18	18	108	18	18	91	86	95	91	1,110	672
36	341.5 Transportation Equipment	59	5	12	2	2	14	2	2	12	12	13	12	149	90
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	18	1	4	1	1	4	1	1	4	4	4	4	45	27
39	344.5 Laboratory Equipment	14	1	3	1	1	3	1	1	3	3	3	3	35	21
40	345.5 Power Operated Equipment	196	15	40	8	8	48	8	8	40	39	43	40	494	296
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	49	49	49	49	49	49	49	49	49	49	49	49	585	292
47	**TRANSMISSION & DISTRIBUTION**	131	131	131	131	131	131	131	131	131	131	131	131	1,569	785
48	**GENERAL PLANT**	739	57	152	30	30	165	30	30	152	147	180	152	1,848	1,119
49	**TOTAL NET ADDITIONS**	919	236	332	210	210	345	210	210	332	327	340	332	4,001	2,196
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	919	236	332	210	210	345	210	210	332	327	340	332	4,001	2,196

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	49	49	49	49	49	49	49	49	49	49	49	49	585	292
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	45	45	45	45	45	45	45	45	45	45	45	45	546	273
28	334.4 Meters & Meter Installation	85	85	85	85	85	85	85	85	85	85	85	85	1,024	512
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	12	1	2	0	0	3	0	0	2	2	3	2	30	18
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	440	34	91	18	18	108	18	18	91	88	95	91	1,110	672
36	341.5 Transportation Equipment	59	5	12	2	2	14	2	2	12	12	13	12	149	90
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	18	1	4	1	1	4	1	1	4	4	4	4	45	27
39	344.5 Laboratory Equipment	14	1	3	1	1	3	1	1	3	3	3	3	35	21
40	345.5 Power Operated Equipment	196	15	40	8	8	48	8	8	40	39	43	40	494	299
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	49	49	49	49	49	49	49	49	49	49	49	49	585	292
47	**TRANSMISSION & DISTRIBUTION**	131	131	131	131	131	131	131	131	131	131	131	131	1,569	785
48	**GENERAL PLANT**	739	57	152	30	30	181	30	30	152	147	160	152	1,863	1,127
49	**TOTAL GROSS ADDITIONS**	919	236	332	210	210	360	210	210	332	327	340	332	4,017	2,204
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	919	236	332	210	210	360	210	210	332	327	340	332	4,017	2,204

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	16	0	0	0	0	0	0	16	8
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	16	0	0	0	0	0	0	16	8
49	**TOTAL RETIREMENTS**	0	0	0	0	0	16	0	0	0	0	0	0	16	8
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	16	0	0	0	0	0	0	16	8

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	5,000	0.00%	0
3	302.1 Franchises	150	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	2,250	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	1,230	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	0	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	19,843	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	292	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	8,220	0.00%	0
26	331.4 Transmission & Distribution	19,297	25.94%	5,005
27	333.4 Services	5,071	0.00%	0
28	334.4 Meters & Meter Installation	12,529	0.00%	0
29	335.4 Hydrants	1,838	0.00%	0
30	339.4 Other Plant & Miscellaneous	1,889	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	348	0.00%	0
33	304.5 Structures & Improvements	3,553	0.00%	0
34	340.5 Office Furniture & Equipment	2,196	0.00%	0
35	340.51 Computer Equipment	5,845	0.00%	0
36	341.5 Transportation Equipment	3,372	0.00%	0
37	342.5 Stores Equipment	32	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,224	0.00%	0
39	344.5 Laboratory Equipment	1,110	0.00%	0
40	345.5 Power Operated Equipment	1,402	0.00%	0
41	346.5 Communication Equipment	636	0.00%	0
42	347.5 Miscellaneous Equipment	286	0.00%	0
43	348.5 Other Tangible Plant	538	0.00%	0
44	**INTANGIBLE PLANT**	5,150	0.00%	0
45	**SUPPLY & PUMPING**	3,480	0.00%	0
46	**WATER TREATMENT PLANT**	20,135	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	48,844	10.25%	5,005
48	**GENERAL PLANT**	20,541	0.00%	0
49	**TOTAL PLANT IN SERVICE**	98,151	5.10%	5,005
50	**LAND & LAND RIGHTS**	2,598	0.00%	0
51	**TOTAL PIS LESS LAND**	95,552	5.24%	5,005

Note: May not cross foot due to rounding

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	5,005	0	5,005	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(2,644)	0	(2,644)	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	2,361	0	2,361	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	0
16	**09/30/93 Balance Per Docket No. 940091-WS, Order No. PSC-95-0268-FOF-WS Dated 02/28/95**	31,964
17	Utility Adjustment to ordered balance (1)	0
18	1993 Additions	466
19	1993 Retirements	0
20	1993 Adjustments — General Plant Allocation True-up	0
21	1993 Net Additions	466
22	**12/31/93 Balance**	32,430
23		
24		
25	1994 Additions	1,857
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,857
29	**12/31/94 Balance**	34,287
30		
31	**Adjustment to beginning balance** — General Plant re-allocation true-up	7,832
32	1995 Additions	4,574
33	1995 Retirements	202
34	1995 Adjustments	0
35	1995 Net Additions	4,372
36	**12/31/95 Balance**	46,490
37		
38	**Adjustment to beginning balance** — General Plant re-allocation true-up	(395)
39	1996 Additions	4,804
40	1996 Retirements	16
41	1996 Adjustments	0
42	1996 Net Additions	4,788
43	**12/31/96 Balance**	50,884

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	5,125	125	5,250	0	5,250	5,188	0	5,188
3	302.1 Franchises	154	4	158	0	158	156	0	156
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	762	41	803	0	803	783	0	783
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	6,553	903	7,456	0	7,456	7,005	0	7,005
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	12	12	0	12	6	0	6
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	222	222	444	0	444	333	0	333
26	331.4 Transmission & Distribution	9,970	450	10,420	0	10,420	10,195	0	10,195
27	333.4 Services	2,551	127	2,678	0	2,678	2,614	0	2,614
28	334.4 Meters & Meter Installation	8,588	626	9,214	0	9,214	8,901	0	8,901
29	335.4 Hydrants	954	41	995	0	995	975	0	975
30	339.4 Other Plant & Miscellaneous	1,965	76	2,041	0	2,041	2,003	0	2,003
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	801	73	874	0	874	837	0	837
34	340.5 Office Furniture & Equipment	1,012	146	1,158	0	1,158	1,085	0	1,085
35	340.51 Computer Equipment	2,376	974	3,350	0	3,350	2,863	0	2,863
36	341.5 Transportation Equipment	2,424	562	2,986	0	2,986	2,705	0	2,705
37	342.5 Stores Equipment	11	2	13	0	13	12	0	12
38	343.5 Tools, Shop & Garage Equipment	619	76	695	0	695	657	0	657
39	344.5 Laboratory Equipment	161	74	235	0	235	198	0	198
40	345.5 Power Operated Equipment	1,125	117	1,242	0	1,242	1,183	0	1,183
41	346.5 Communication Equipment	297	64	361	0	361	330	0	330
42	347.5 Miscellaneous Equipment	72	19	91	0	91	81	0	81
43	348.5 Other Tangible Plant	354	54	408	0	408	380	0	380
44	**INTANGIBLE PLANT**	5,279	129	5,408	0	5,408	5,344	0	5,344
45	**SUPPLY & PUMPING**	762	41	803	0	803	783	0	783
46	**WATER TREATMENT PLANT**	6,553	915	7,468	0	7,468	7,011	0	7,011
47	**TRANSMISSION & DISTRIBUTION**	24,250	1,542	25,792	0	25,792	25,021	0	25,021
48	**GENERAL PLANT**	9,251	2,161	11,413	0	11,413	10,332	0	10,332
49	**TOTAL ACCUMULATED DEPRECIATION**	46,095	4,788	50,884	0	50,884	48,490	0	48,490

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	5,125	5,135	5,145	5,155	5,165	5,175	5,190	5,200	5,210	5,220	5,230	5,240	5,250	125	5,188
3	302.1 Franchises	154	154	154	154	154	154	158	158	158	158	158	158	158	4	156
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	762	765	768	771	774	777	785	788	791	794	797	800	803	41	783
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	6,553	6,628	6,703	6,778	6,853	6,928	7,006	7,081	7,156	7,231	7,306	7,381	7,456	903	7,005
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	1	2	3	4	5	6	7	8	9	10	11	12	12	6
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	222	241	260	279	298	317	330	349	368	387	406	425	444	222	333
26	331.4 Transmission & Distribution	9,970	10,006	10,046	10,084	10,122	10,160	10,192	10,230	10,268	10,306	10,344	10,382	10,420	450	10,195
27	333.4 Services	2,551	2,562	2,573	2,584	2,595	2,606	2,612	2,623	2,634	2,645	2,656	2,667	2,678	127	2,614
28	334.4 Meters & Meter Installation	8,586	8,640	8,692	8,744	8,796	8,848	8,902	8,954	9,006	9,058	9,110	9,162	9,214	628	8,901
29	335.4 Hydrants	954	957	960	963	966	969	977	980	983	986	989	992	995	41	975
30	339.4 Other Plant & Miscellaneous	1,965	1,971	1,977	1,983	1,989	1,995	2,005	2,011	2,017	2,023	2,029	2,035	2,041	76	2,003
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	801	808	815	822	829	836	832	839	846	853	860	867	874	73	837
34	340.5 Office Furniture & Equipment	1,012	1,024	1,036	1,048	1,060	1,072	1,086	1,098	1,110	1,122	1,134	1,146	1,158	146	1,085
35	340.51 Computer Equipment	2,376	2,457	2,538	2,619	2,700	2,781	2,864	2,945	3,026	3,107	3,188	3,269	3,350	974	2,863
36	341.5 Transportation Equipment	2,424	2,471	2,518	2,565	2,612	2,659	2,704	2,751	2,798	2,845	2,892	2,939	2,986	562	2,705
37	342.5 Stores Equipment	11	11	11	11	11	11	13	13	13	13	13	13	13	2	12
38	343.5 Tools, Shop & Garage Equipment	619	625	631	637	643	649	659	665	671	677	683	689	695	76	657
39	344.5 Laboratory Equipment	161	167	173	179	185	191	199	205	211	217	223	229	235	74	198
40	345.5 Power Operated Equipment	1,125	1,135	1,145	1,155	1,165	1,175	1,182	1,192	1,202	1,212	1,222	1,232	1,242	117	1,183
41	346.5 Communication Equipment	297	302	307	312	317	322	331	336	341	346	351	356	361	64	330
42	347.5 Miscellaneous Equipment	72	74	76	78	80	82	79	81	83	85	87	89	91	19	81
43	348.5 Other Tangible Plant	354	359	364	369	374	379	378	383	388	393	398	403	408	54	380
44	**INTANGIBLE PLANT**	5,279	5,289	5,299	5,309	5,319	5,329	5,348	5,358	5,368	5,378	5,388	5,398	5,408	129	5,344
45	**SUPPLY & PUMPING**	762	765	768	771	774	777	785	788	791	794	797	800	803	41	783
46	**WATER TREATMENT PLANT**	6,553	6,629	6,705	6,781	6,857	6,933	7,012	7,088	7,164	7,240	7,316	7,392	7,468	915	7,011
47	**TRANSMISSION & DISTRIBUTION**	24,250	24,379	24,508	24,637	24,766	24,895	25,018	25,147	25,276	25,405	25,534	25,663	25,792	1,542	25,021
48	**GENERAL PLANT**	9,251	9,432	9,613	9,794	9,975	10,156	10,327	10,508	10,689	10,870	11,051	11,232	11,413	2,161	10,332
49	**TOTAL WATER ACCUM. DEPR.**	46,095	46,494	46,893	47,292	47,691	48,090	48,490	48,889	49,288	49,687	50,086	50,485	50,884	4,798	48,490

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	10	10	10	10	10	15	10	10	10	10	10	10	125	63
3	302.1 Franchises	0	0	0	0	0	4	0	0	0	0	0	0	4	2
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3	3	3	3	3	8	3	3	3	3	3	3	41	21
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	75	75	75	75	75	78	75	75	75	75	75	75	903	452
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	1	1	1	1	1	1	1	12	6
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	19	19	19	19	19	13	19	19	19	19	19	19	222	111
26	331.4 Transmission & Distribution	38	38	38	38	38	32	38	38	38	38	38	38	450	225
27	333.4 Services	11	11	11	11	11	6	11	11	11	11	11	11	127	63
28	334.4 Meters & Meter Installation	52	52	52	52	52	54	52	52	52	52	52	52	626	313
29	335.4 Hydrants	3	3	3	3	3	8	3	3	3	3	3	3	41	21
30	339.4 Other Plant & Miscellaneous	6	6	6	6	6	10	6	6	6	6	6	6	76	38
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	7	7	7	7	7	(4)	7	7	7	7	7	7	73	36
34	340.5 Office Furniture & Equipment	12	12	12	12	12	14	12	12	12	12	12	12	146	73
35	340.51 Computer Equipment	81	81	81	81	81	83	81	81	81	81	81	81	974	487
36	341.5 Transportation Equipment	47	47	47	47	47	45	47	47	47	47	47	47	562	281
37	342.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
38	343.5 Tools, Shop & Garage Equipment	6	6	6	6	6	10	6	6	6	6	6	6	76	38
39	344.5 Laboratory Equipment	6	6	6	6	6	8	6	6	6	6	6	6	74	37
40	345.5 Power Operated Equipment	10	10	10	10	10	7	10	10	10	10	10	10	117	58
41	346.5 Communication Equipment	5	5	5	5	5	9	5	5	5	5	5	5	64	32
42	347.5 Miscellaneous Equipment	2	2	2	2	2	(3)	2	2	2	2	2	2	19	9
43	348.5 Other Tangible Plant	5	5	5	5	5	(1)	5	5	5	5	5	5	54	27
44	**INTANGIBLE PLANT**	10	10	10	10	10	19	10	10	10	10	10	10	129	65
45	**SUPPLY & PUMPING**	3	3	3	3	3	8	3	3	3	3	3	3	41	21
46	**WATER TREATMENT PLANT**	76	76	76	76	76	79	76	76	76	76	76	76	915	458
47	**TRANSMISSION & DISTRIBUTION**	129	129	129	129	129	123	129	129	129	129	129	129	1,542	771
48	**GENERAL PLANT**	181	181	181	181	181	170	181	181	181	181	181	181	2,161	1,079
49	**TOTAL NET ADDITIONS**	399	399	399	399	399	399	399	399	399	399	399	399	4,788	2,394

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	10	10	10	10	10	15	10	10	10	10	10	10	125	63
3	302.1 Franchises	0	0	0	0	0	4	0	0	0	0	0	0	4	2
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3	3	3	3	3	8	3	3	3	3	3	3	41	21
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	75	75	75	75	75	78	75	75	75	75	75	75	903	452
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	1	1	1	1	1	1	1	1	1	1	1	1	12	6
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	19	19	19	19	19	13	19	19	19	19	19	19	222	111
26	331.4 Transmission & Distribution	38	38	38	38	38	32	38	38	38	38	38	38	450	225
27	333.4 Services	11	11	11	11	11	6	11	11	11	11	11	11	127	63
28	334.4 Meters & Meter Installation	52	52	52	52	52	54	52	52	52	52	52	52	626	313
29	335.4 Hydrants	3	3	3	3	3	8	3	3	3	3	3	3	41	21
30	339.4 Other Plant & Miscellaneous	6	6	6	6	6	10	6	6	6	6	6	6	76	38
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	7	7	7	7	7	12	7	7	7	7	7	7	89	45
34	340.5 Office Furniture & Equipment	12	12	12	12	12	14	12	12	12	12	12	12	146	73
35	340.51 Computer Equipment	81	81	81	81	81	83	81	81	81	81	81	81	974	487
36	341.5 Transportation Equipment	47	47	47	47	47	45	47	47	47	47	47	47	562	281
37	342.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
38	343.5 Tools, Shop & Garage Equipment	6	6	6	6	6	10	6	6	6	6	6	6	76	38
39	344.5 Laboratory Equipment	6	6	6	6	6	8	6	6	6	6	6	6	74	37
40	345.5 Power Operated Equipment	10	10	10	10	10	7	10	10	10	10	10	10	117	58
41	346.5 Communication Equipment	5	5	5	5	5	9	5	5	5	5	5	5	64	32
42	347.5 Miscellaneous Equipment	2	2	2	2	2	(3)	2	2	2	2	2	2	19	9
43	348.5 Other Tangible Plant	5	5	5	5	5	(1)	5	5	5	5	5	5	54	27
44	**INTANGIBLE PLANT**	10	10	10	10	10	19	10	10	10	10	10	10	129	65
45	**SUPPLY & PUMPING**	3	3	3	3	3	8	3	3	3	3	3	3	41	21
46	**WATER TREATMENT PLANT**	76	76	76	76	76	79	76	76	76	76	76	76	915	458
47	**TRANSMISSION & DISTRIBUTION**	129	129	129	129	129	123	129	129	129	129	129	129	1,542	771
48	**GENERAL PLANT**	181	181	181	181	181	186	181	181	181	181	181	181	2,177	1,088
49	**TOTAL GROSS ADDITIONS**	399	399	399	399	399	415	399	399	399	399	399	399	4,804	2,403

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	16	0	0	0	0	0	0	16	8
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	16	0	0	0	0	0	0	16	8
49	**TOTAL RETIREMENTS**	0	0	0	0	0	16	0	0	0	0	0	0	16	8

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	5,188	0.00%	0
3	302.1 Franchises	156	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	783	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	0	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	7,005	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	6	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	333	0.00%	0
26	331.4 Transmission & Distribution	10,195	25.94%	2,644
27	333.4 Services	2,614	0.00%	0
28	334.4 Meters & Meter Installation	8,901	0.00%	0
29	335.4 Hydrants	975	0.00%	0
30	339.4 Other Plant & Miscellaneous	2,003	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	837	0.00%	0
34	340.5 Office Furniture & Equipment	1,085	0.00%	0
35	340.51 Computer Equipment	2,863	0.00%	0
36	341.5 Transportation Equipment	2,705	0.00%	0
37	342.5 Stores Equipment	12	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	657	0.00%	0
39	344.5 Laboratory Equipment	198	0.00%	0
40	345.5 Power Operated Equipment	1,183	0.00%	0
41	346.5 Communication Equipment	330	0.00%	0
42	347.5 Miscellaneous Equipment	81	0.00%	0
43	348.5 Other Tangible Plant	380	0.00%	0
44	**INTANGIBLE PLANT**	5,344	0.00%	0
45	**SUPPLY & PUMPING**	783	0.00%	0
46	**WATER TREATMENT PLANT**	7,011	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	25,021	10.57%	2,644
48	**GENERAL PLANT**	10,332	0.00%	0
49	**TOTAL**	48,490	5.45%	2,644

6/6/95 1:24 PM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	0
16	**09/30/93 Balance Per Docket No. 940091-WS, Order No. PSC-95-0268-FOF-WS Dated 02/28/95**	31,725
17	Utility Adjustment to ordered balance (1)	0
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	**12/31/93 Balance**	31,725
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	**12/31/94 Balance**	31,725
30		
31		
32	1995 Additions	300
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	300
36	**12/31/95 Balance**	32,025
37		
38		
39	1996 Additions	225
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	225
43	**12/31/96 Balance**	32,250

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	32,025	225	32,250	0	32,250	32,129	0	32,129	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	10.25%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	32,025	225	32,250	0	32,250	32,129	0	32,129	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	32,025	32,025	32,025	32,025	32,025	32,025	32,100	32,175	32,250	32,250	32,250	32,250	32,250	225	32,129
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL WATER CIAC**	32,025	32,025	32,025	32,025	32,025	32,025	32,100	32,175	32,250	32,250	32,250	32,250	32,250	225	32,129

962

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	75	75	75	0	0	0	0	225	104
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	0	0	0	0	0	75	75	75	0	0	0	0	225	104

963

6/2/95 5:26 PM A12W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	75	75	75	0	0	0	0	225	104
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	0	0	0	0	0	75	75	75	0	0	0	0	225	104

Note: May not cross [illegible] due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Water Accum. Amort. of CIAC Year-End Balances
1			
2			
3	1985 Additions		0
4	1985 Retirements		0
5	1985 Adjustments		0
6	1985 Net Additions		0
7	**12/31/85 Balance**		0
8			
9			
10	1986 Additions		0
11	1986 Retirements		0
12	1986 Adjustments		0
13	1986 Net Additions		0
14	**12/31/86 Balance**		0
15			
16			
17	1987 Additions		0
18	1987 Retirements		0
19	1987 Adjustments		0
20	1987 Net Additions		0
21	**12/31/87 Balance**		0
22			
23			
24	1988 Additions		0
25	1988 Retirements		0
26	1988 Adjustments		0
27	1988 Net Additions		0
28	**12/31/88 Balance**		0
29			
30			
31	1989 Additions		0
32	1989 Retirements		0
33	1989 Adjustments		0
34	1989 Net Additions		0
35	**12/31/89 Balance**		0
36			
37			
38	1990 Additions		0
39	1990 Retirements		0
40	1990 Adjustments		0
41	1990 Net Additions		0
42	**12/31/90 Balance**		0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	0
16	**09/30/93 Balance Per Docket No. 940091-WS, Order No. PSC-95-0268-FOF-WS Dated 02/28/95**	16,470
17	Utility Adjustment to ordered balance (1)	0
18	1993 Additions	105
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	105
22	**12/31/93 Balance**	16,575
23		
24		
25	1994 Additions	811
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	811
29	**12/31/94 Balance**	17,386
30		
31		
32	1995 Additions	1,594
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,594
36	**12/31/95 Balance**	18,980
37		
38		
39	1996 Additions	1,606
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	1,606
43	**12/31/96 Balance**	20,586

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	18,980	1,606	20,586	0	20,586	19,783	0	19,783	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	10.57%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	18,980	1,606	20,586	0	20,586	19,783	0	19,783	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	18,980	19,114	19,248	19,382	19,516	19,650	19,782	19,916	20,050	20,184	20,318	20,452	20,586	1,606	19,783
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	18,980	19,114	19,248	19,382	19,516	19,650	19,782	19,916	20,050	20,184	20,318	20,452	20,586	1,606	19,783

970

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	134	134	134	134	134	132	134	134	134	134	134	134	1,606	803
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	134	134	134	134	134	132	134	134	134	134	134	134	1,606	803

971

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	134	134	134	134	134	132	134	134	134	134	134	134	1,606	803
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	134	134	134	134	134	132	134	134	134	134	134	134	1,606	803

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	TOTAL	195,498,804	100.00%		9.85%	
10						
11						
12				**PRESENT ANNUAL AFUDC RATE =**	see below	(b)
13						
14				**PROPOSED ANNUAL AFUDC RATE =**	9.85%	(c)
15						
16				**PROPOSED MONTHLY AFUDC RATE =**	0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	TOTAL	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595% (d)				
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/2/95 6:09 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) PROPOSED ANNUAL	(7) PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M.	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) PROPOSED ANNUAL	(14) PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skyforest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) PROPOSED ANNUAL	(14) PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.00%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	5.10%
34	Non-used and Useful Amount	0

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Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	**TOTAL CASH**	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,918	4,394,888	4,516,283	4,551,888	4,561,518	4,485,728	4,396,965	4,548,529	4,456,554	4,636,059	4,618,754	4,463,388
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,878	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(398,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,855)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	187,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	187,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	228,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	*Other Defered Debits (OAPS)*	*982,286*	*955,801*	*915,152*	*874,503*	*833,854*	*793,205*	*752,761*	*712,735*	*673,750*	*634,765*	*595,780*	*556,795*	*517,810*	*753,784*
18															
19	**TOTAL ASSETS**	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,262	776,179	858,237
22	*Accounts Payable - Other*	*451,791*	*451,791*	*451,791*	*451,791*	*451,791*	*451,791*	*451,791*	*451,791*	*451,791*	*451,791*	*451,791*	*451,791*	*451,791*	*451,791*
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,781
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,095)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	*Deferred Revenues*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	**TOTAL LIABILITIES**	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,832,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	**ASSETS - LIABILITIES**	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,570,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

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COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,899	377,260,348	382,356,296	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,998
6															
7	GROSS UTILITY PLANT	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,594	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,380,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,989,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,198
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,038	2,274,569	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,596	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,228	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,989,225	328,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,489,022	333,207,923

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

981

8/2/95 4:51 PM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,823	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,880	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	09/30/93 Balance Per Docket No. 940091-WS	0		09/30/93 Balance Per Docket No. 940091-WS	0	
2	Order No. PSC-95-0268-FOF-WS Dated 02/28/95	0		Order No. PSC-95-0268-FOF-WS Dated 02/28/95 Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1996		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	5.24%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	5.45%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	19,943	0	19,943	10,731	30,674	53.81%	B-4(W),B-3(W)
3	Other Revenue	1,785	0	1,785	0	1,785		B-4(W)
4	**TOTAL OPERATING REVENUES**	21,728	0	21,728	10,731	32,459		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	13,114	707	13,821	0	13,821		B-5(W)
7	Depreciation net of CIAC Amort	3,081	0	3,081	0	3,081		B-13(W)
8	*Amortization*	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,494	277	1,771	483 (A)	2,254		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	602	(380)	222	3,953 (B)	4,175		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	18,290	604	18,894	4,436	23,330		
12	**NET OPERATING INCOME**	3,438	(604)	2,834	6,295	9,129		
13	**RATE BASE**	38,648	0	38,648		38,648		A-1(W)
14	**RATE OF RETURN**	8.90%		7.33%		23.62%		D-1(W)

Notes:

(A) *Requested Taxes Other Than Income Increase* = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	19,943	0	19,943	1,965		21,908	9.85%	B-4(W),B-3(W)
3	Other Revenue	1,785	0	1,785	0		1,785		B-4(W)
4	**TOTAL OPERATING REVENUES**	21,728	0	21,728	1,965		23,693		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	13,114	707	13,821	0		13,821		B-5(W)
7	Depreciation net of CIAC Amort	3,081	0	3,081	0		3,081		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,494	277	1,771	88	(A)	1,859		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	602	(380)	222	724	(B)	946		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	18,290	604	18,894	812		19,706		
12	**NET OPERATING INCOME**	3,438	(604)	2,834	1,153		3,987		
13	**RATE BASE**	38,648	0	38,648			38,648		A-1(W)
14	**RATE OF RETURN**	8.90%		7.33%			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	45.46%	D-1(W)	
3	Rate of Return (%)	10.32%	23.62%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	38,648	38,648	A-1(W)	
6	Required / Requested Income (L3 x L5)	3,987	9,129		
7	Adjusted Income Under Present Rates	2,834	2,834	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	1,153	6,295		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	1,877	10,248		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	1,965	10,731		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	1,877	10,248		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	724	3,953		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	88	483		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	1,153	6,295		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

6/7/95 4:20 PM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	346	
11			
12	3. Conservation Program Expenses	241	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	7	
15			
16	5. Conservation Elasticity Adjustment	(119)	
17			
18	6. Hewitt Study Expenses	232	
19			
20	7.	0	
21			
22		707	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	32	
37			
38	2. Property Tax Adjustment for New Acquisitions	265	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(20)	
43			
44		277	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(380)	
47			
48	2.	0	
49			
50		(380)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	604	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	*460 Unmetered Water Revenue*	0	0	0
3	461.1 Metered - Residential	17,485	0	17,485
4	461.2 Metered - Commercial	2,458	0	2,458
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	19,943	0	19,943
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	19,943	0	19,943
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	1,785	0	1,785
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	1,785	0	1,785
26	**TOTAL PRESENT WATER OPERATING REVENUES**	21,728	0	21,728

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	4,873	401	5,274	318	15	333	1,257	130	1,387	3,298	256	3,554
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	1,217	42	1,259	79	0	79	314	18	332	824	25	849
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,491	(106)	1,384	1,431	(114)	1,317	4	0	4	55	8	63
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	71	(6)	65	71	(6)	65	0	0	0	0	0	0
8	620 Materials & Supplies	512	39	551	294	0	294	67	7	74	151	32	184
9	631 Contractual Services - Eng.	25	0	25	0	0	0	0	0	0	25	0	25
10	632 Contractual Services - Acct.	134	0	134	0	0	0	0	0	0	134	0	134
11	633 Contractual Services - Legal	81	0	81	0	0	0	0	0	0	81	0	81
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,588	97	1,685	1,379	0	1,379	0	0	0	209	97	306
14	641 Rental of Real Building/Real Property	120	19	139	0	0	0	0	0	0	120	19	139
15	642 Rental of Equipment	7	3	11	2	0	2	0	0	0	5	3	9
16	650 Transportation Expense	106	9	115	0	0	0	47	6	53	59	3	62
17	656 Insurance - Vehicle	92	0	92	0	0	0	0	0	0	92	0	92
18	657 Insurance - General Liability	189	39	229	0	0	0	0	0	0	189	39	229
19	658 Insurance - Workman's Comp (2)	83	2	85	5	0	5	21	1	23	56	1	57
20	659 Insurance - Other	19	0	19	0	0	0	0	0	0	19	0	19
21	660 Advertising Expense	21	18	39	0	0	0	0	0	0	21	18	39
22	666 Reg. Comm. Exp. - Rate Case Amort.	556	0	556	0	0	0	0	0	0	556	0	556
23	667 Reg. Comm. Exp. - Other	45	0	45	0	0	0	0	0	0	45	0	45
24	670 Bad Debt Expense	164	18	182	0	0	0	164	18	182	0	0	0
25	675 Miscellaneous Expenses	1,719	131	1,850	375	0	375	412	24	436	932	107	1,039
26	**TOTAL WATER O & M EXPENSES**	13,114	707	13,821	3,954	(104)	3,850	2,287	203	2,490	6,872	608	7,480

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	411	384	436	418	416	414	402	402	395	407	392	397	4,873	401	5,274
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	103	96	109	104	104	104	101	100	99	102	98	99	1,218	42	1,260
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	124	124	124	124	124	127	124	124	124	124	124	124	1,491	(106)	1,385
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	6	6	6	6	6	4	6	6	6	6	6	6	71	(6)	65
8	620.1-.8 Materials & Supplies	43	41	45	43	43	44	42	42	42	42	42	42	512	39	551
9	631.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	25	0	25
10	632.1-.8 Contractual Services - Acct.	11	11	12	11	11	11	11	11	11	11	11	11	134	0	134
11	633.1-.8 Contractual Services - Legal	7	6	7	7	7	7	7	7	7	7	7	7	81	0	81
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	131	131	130	132	132	129	134	134	134	134	133	134	1,587	97	1,684
14	641.1-.8 Rental of Real Building/Real Property	10	9	10	10	10	10	10	10	10	10	10	10	120	19	139
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	7	3	10
16	650.1-.8 Transportation Expense	9	8	9	9	9	9	9	9	9	9	9	9	106	9	115
17	656.1-.8 Insurance - Vehicle	8	7	8	8	8	8	8	8	8	8	8	8	92	0	92
18	657.1-.8 Insurance - General Liability	16	15	16	16	16	16	16	16	16	16	15	16	189	39	228
19	658.1-.8 Insurance - Workman's Comp (2)	7	7	7	7	7	7	7	7	7	7	7	7	83	2	85
20	659.1-.8 Insurance - Other	2	1	2	2	2	2	2	2	2	2	2	2	19	0	19
21	660.1-.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	21	18	39
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	46	44	48	48	47	46	47	47	46	47	45	46	556	0	556
23	667.1-.8 Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	45	0	45
24	670.1-.8 Bad Debt Expense	14	13	14	14	14	14	14	14	14	14	14	14	164	18	182
25	675.1-.8 Miscellaneous Expenses	147	137	158	148	148	145	140	140	138	142	137	139	1,720	131	1,851
26	TOTAL WATER O & M EXPENSES	1,100	1,048	1,148	1,115	1,111	1,104	1,087	1,087	1,074	1,096	1,066	1,078	13,114	707	13,821

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	35	28	47	30	32	36	18	19	18	19	18	17	318	15	333
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	9	7	12	8	8	9	5	5	4	5	5	4	79	0	79
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	119	119	119	119	119	122	119	119	119	119	119	119	1,431	(114)	1,317
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	6	6	6	6	6	4	6	6	6	6	6	6	71	(6)	65
8	620.1-.6 Materials & Supplies	25	24	26	25	25	26	24	24	24	24	24	24	294	0	294
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	114	115	112	114	114	112	116	116	116	116	116	116	1,379	0	1,379
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	2	0	2
16	650.1-.6 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	1	0	1	1	1	1	0	0	0	0	0	0	5	0	5
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	36	32	43	34	35	33	27	27	27	28	27	27	375	0	375
26	TOTAL WATER DIRECT O & M EXPENSES	344	332	366	336	340	343	315	316	315	318	316	314	3,954	(104)	3,850

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	Adjustments	Adjusted O & M
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	601.7 Salaries & Wages - Employees	105	96	106	105	106	104	107	106	103	107	104	106	1,257	130	1,387
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	26	24	27	26	26	26	27	27	26	27	26	26	314	18	332
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	6	5	6	6	6	6	6	6	6	6	6	6	67	7	74
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	4	4	4	4	4	4	4	4	4	4	4	4	47	6	53
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	2	2	2	2	2	2	2	2	2	2	2	2	21	1	23
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	14	13	14	14	14	14	14	14	14	14	14	14	164	18	182
25	675.7 Miscellaneous Expenses	34	31	35	35	35	34	35	35	34	35	34	35	412	24	436
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	191	174	193	192	193	190	195	193	188	196	189	193	2,267	203	2,490

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	271	260	283	282	278	274	277	277	274	280	270	274	3,296	256	3,554
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	68	65	71	70	69	69	69	69	68	70	67	68	824	25	849
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	5	4	5	5	5	5	5	5	5	5	5	5	55	8	63
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	12	12	13	13	13	13	13	13	13	13	12	13	151	32	184
9	631.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	25	0	25
10	632.8 Contractual Services - Acct.	11	11	12	11	11	11	11	11	11	11	11	11	134	0	134
11	633.8 Contractual Services - Legal	7	6	7	7	7	7	7	7	7	7	7	7	81	0	81
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	17	16	18	18	18	17	18	18	17	18	17	17	209	97	306
14	641.8 Rental of Real Building/Real Property	10	9	10	10	10	10	10	10	10	10	10	10	120	19	139
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	5	3	9
16	650.8 Transportation Expense	5	5	5	5	5	5	5	5	5	5	5	5	59	3	62
17	656.8 Insurance - Vehicle	8	7	8	8	8	8	8	8	8	8	8	8	92	0	92
18	657.8 Insurance - General Liability	16	15	16	16	16	16	16	16	16	16	15	16	189	39	229
19	658.8 Insurance - Workman's Comp (2)	5	4	5	5	5	5	5	5	5	5	5	5	56	1	57
20	659.8 Insurance - Other	2	1	2	2	2	2	2	2	2	2	2	2	19	0	19
21	660.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	21	18	39
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	46	44	48	48	47	46	47	47	46	47	45	46	556	0	556
23	667.8 Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	45	0	45
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	77	74	80	80	78	77	78	78	77	79	76	77	932	107	1,039
26	TOTAL WATER ALLOCATED A & G EXPENSES	565	542	589	587	579	571	577	577	570	583	562	571	6,872	608	7,480

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

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6/5/95 1:44 PM B05W5.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	5,049	296	(472)	4,873	0	111	57	0	0	232	401	5,274
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	*604.1-.8 Employee Pensions & Benefits (1)*	1,254	(37)	0	1,217	0	28	14	0	0	0	42	1,259
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	1,497	0	(6)	1,491	0	8	0	0	(114)	0	(106)	1,384
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	70	1	(0)	71	0	0	0	0	(6)	0	(6)	65
8	620.1-.8 Materials & Supplies	524	10	(22)	512	0	14	19	7	0	0	39	551
9	631.1-.8 Contractual Services - Eng.	27	1	(3)	25	0	0	0	0	0	0	0	25
10	632.1-.8 Contractual Services - Acct.	145	3	(14)	134	0	0	0	0	0	0	0	134
11	633.1-.8 Contractual Services - Legal	88	2	(8)	81	0	0	0	0	0	0	0	81
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	1,578	31	(21)	1,588	0	35	63	0	0	0	97	1,685
14	641.1-.8 Rental of Real Building/Real Property	130	3	(12)	120	0	19	0	0	0	0	19	139
15	642.1-.8 Rental of Equipment	8	0	(0)	7	0	3	0	0	0	0	3	11
16	650.1-.8 Transportation Expense	115	2	(11)	106	0	9	0	0	0	0	9	115
17	656.1-.8 Insurance - Vehicle	100	2	(10)	92	0	0	0	0	0	0	0	92
18	657.1-.8 Insurance - General Liability	205	4	(20)	189	0	39	0	0	0	0	39	229
19	658.1-.8 Insurance - Workman's Comp (2)	90	(7)	0	83	0	2	0	0	0	0	2	85
20	659.1-.8 Insurance - Other	20	0	(2)	19	0	0	0	0	0	0	0	19
21	660.1-.8 Advertising Expense	22	0	(2)	21	0	0	18	0	0	0	18	39
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	556	556	0	0	0	0	0	0	0	556
23	667.1-.8 Reg. Comm. Exp. - Other	49	0	(5)	45	0	0	0	0	0	0	0	45
24	670.1-.8 Bad Debt Expense	178	0	(14)	164	0	18	0	0	0	0	18	182
25	675.1-.8 Miscellaneous Expenses	1,824	36	(140)	1,719	0	62	69	0	0	0	131	1,850
26	**TOTAL WATER O & M EXPENSES**	12,973	347	(207)	13,114	0	346	241	7	(119)	232	707	13,821

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 Of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) 1995 Per Books O & M	(3) 1996 Attrition Adjustments	(4) Reallocation of Costs Due to Additional Customers	(5) 1996 Per Books O & M	(6) Marco Shores Raw Water Purchase Adjustment	(7) Add Buenaventura Lakes Common Costs	(8) Add Conservation Program Expenses	(9) Add Hurricane Preparedness/ & Lab Cost Expenses	(10) Conservation Elasticity Adjustment	(11) Add Hewitt Study Expenses	(12) Net Adjustments	(13) Total Adjusted O & M
					UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES								
1	601.1-.6 Salaries & Wages - Employees	300	18	0	318	0	0	0	0	0	15	15	333
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	75	4	0	79	0	0	0	0	0	0	0	79
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	1,431	0	0	1,431	0	0	0	0	(114)	0	(114)	1,317
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	70	1	(0)	71	0	0	0	0	(6)	0	(6)	65
8	620.1-.6 Materials & Supplies	288	6	0	294	0	0	0	0	0	0	0	294
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	1,352	26	0	1,379	0	0	0	0	0	0	0	1,379
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	2	0	0	2	0	0	0	0	0	0	0	2
16	650.1-.6 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	5	(0)	0	5	0	0	0	0	0	0	0	5
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	368	7	(0)	375	0	0	0	0	0	0	0	375
26	TOTAL WATER DIRECT O & M EXPENSES	3,891	62	0	3,954	0	0	0	0	(119)	15	(104)	3,850

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmens Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.67%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	1,310	77	(130)	1,257	0	70	0	0	0	60	130	1,387
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	325	(11)	0	314	0	18	0	0	0	0	18	332
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	5	0	(0)	4	0	0	0	0	0	0	0	4
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	72	1	(7)	67	0	7	0	0	0	0	7	74
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	51	1	(5)	47	0	6	0	0	0	0	6	53
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	23	(2)	0	21	0	1	0	0	0	0	1	23
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	178	0	(14)	164	0	18	0	0	0	0	18	182
25	675.7	Miscellaneous Expenses	447	9	(43)	412	0	24	0	0	0	0	24	436
26		TOTAL WATER O & M EXPENSES	2,411	75	(199)	2,287	0	143	0	0	0	60	203	2,490

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	3,439	202	(342)	3,298	0	41	57	0	0	157	256	3,554
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	854	(30)	0	824	0	10	14	0	0	0	25	849
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	61	0	(6)	55	0	8	0	0	0	0	8	63
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	164	3	(16)	151	0	7	19	7	0	0	32	184
9	631.8	Contractual Services - Eng.	27	1	(3)	25	0	0	0	0	0	0	0	25
10	632.8	Contractual Services - Acct.	145	3	(14)	134	0	0	0	0	0	0	0	134
11	633.8	Contractual Services - Legal	88	2	(8)	81	0	0	0	0	0	0	0	81
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	226	4	(22)	208	0	35	63	0	0	0	97	306
14	641.8	Rental of Real Building/Real Property	130	3	(12)	120	0	19	0	0	0	0	19	139
15	642.8	Rental of Equipment	6	0	(1)	5	0	3	0	0	0	0	3	9
16	650.8	Transportation Expense	64	1	(6)	59	0	3	0	0	0	0	3	62
17	656.8	Insurance - Vehicle	100	2	(10)	92	0	0	0	0	0	0	0	92
18	657.8	Insurance - General Liability	205	4	(20)	189	0	39	0	0	0	0	39	229
19	658.8	Insurance - Workman's Comp (2)	62	(5)	0	56	0	1	0	0	0	0	1	57
20	659.8	Insurance - Other	20	0	(2)	19	0	0	0	0	0	0	0	19
21	660.8	Advertising Expense	22	0	(2)	21	0	0	18	0	0	0	18	39
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	556	556	0	0	0	0	0	0	0	556
23	667.8	Reg. Comm. Exp. - Other	49	0	(5)	45	0	0	0	0	0	0	0	45
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	1,009	20	(97)	932	0	38	69	0	0	0	107	1,039
26		TOTAL WATER O & M EXPENSES	6,670	210	(8)	6,872	0	202	241	7	0	157	608	7,480

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 616/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	5,049	5,274	225	4.46%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	1,254	1,259	5	0.41%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	1,497	1,384	(113)	(7.52%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	70	65	(5)	(6.64%)
8	620.1-.8	Materials & Supplies	524	551	27	5.22%
9	631.1-.8	Contractual Services - Eng.	27	25	(2)	(7.63%)
10	632.1-.8	Contractual Services - Acct.	145	134	(11)	(7.63%)
11	633.1-.8	Contractual Services - Legal	88	81	(7)	(7.63%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	1,578	1,685	107	6.79%
14	641.1-.8	Rental of Real Building/Real Property	130	139	9	6.84%
15	642.1-.8	Rental of Equipment	8	11	3	35.43%
16	650.1-.8	Transportation Expense	115	115	0	0.04%
17	656.1-.8	Insurance - Vehicle	100	92	(8)	(7.63%)
18	657.1-.8	Insurance - General Liability	205	229	24	11.54%
19	658.1-.8	Insurance - Workman's Comp	90	85	(5)	(5.74%)
20	659.1-.8	Insurance - Other	20	19	(2)	(7.63%)
21	660.1-.8	Advertising Expense	22	39	17	75.65%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	556	556	100.00%
23	667.1-.8	Reg. Comm. Exp. - Other	49	45	(5)	(9.54%)
24	670.1-.8	Bad Debt Expense	178	182	4	2.35%
25	675.1-.8	Miscellaneous Expenses	1,823	1,850	27	1.48%
26	**TOTAL WATER O & M EXPENSES**		12,973	13,821	848	6.54%
27	**TOTAL (LESS ACCTS 666 & 667)**		12,923	13,220	297	2.30%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.6	Salaries & Wages - Employees	300	333	33	11.00%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	75	79	4	5.33%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	1,431	1,317	(114)	(7.97%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	70	65	(5)	(7.14%)
8	620.1-.6	Materials & Supplies	288	294	6	2.08%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	1,352	1,379	27	2.00%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	2	2	0	0.00%
16	650.1-.6	Transportation Expense	0	0	0	0.00%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	5	5	0	0.00%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	368	375	7	1.90%
26		**TOTAL WATER O & M EXPENSES**	3,891	3,850	(42)	(1.08%)
27		**TOTAL (LESS ACCTS 666 & 667)**	3,891	3,850	(42)	(1.08%)

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	1,310	1,387	77	5.88%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	325	332	6	1.84%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	5	4	0	0.00%
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	72	74	1	1.38%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	51	53	2	3.91%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	23	23	(1)	(4.27%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	178	182	4	2.25%
25	675.7	Miscellaneous Expenses	447	436	(10)	(2.24%)
26		**TOTAL WATER O & M EXPENSES**	2,411	2,490	79	3.28%
27		**TOTAL (LESS ACCTS 666 & 667)**	2,411	2,490	79	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	3,439	3,554	115	3.34%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	854	849	(5)	(0.59%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	61	63	2	3.27%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	164	184	20	12.22%
9	631.8	Contractual Services - Eng.	27	25	(2)	(7.30%)
10	632.8	Contractual Services - Acct.	145	134	(11)	(7.56%)
11	633.8	Contractual Services - Legal	88	81	(7)	(7.99%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	226	306	80	35.40%
14	641.8	Rental of Real Building/Real Property	130	139	9	6.92%
15	642.8	Rental of Equipment	6	9	3	50.41%
16	650.8	Transportation Expense	64	62	(2)	(3.15%)
17	656.8	Insurance - Vehicle	100	92	(8)	(8.02%)
18	657.8	Insurance - General Liability	205	229	24	11.71%
19	658.8	Insurance - Workman's Comp	62	57	(4)	(6.50%)
20	659.8	Insurance - Other	20	19	(2)	(9.83%)
21	660.8	Advertising Expense	22	39	17	76.59%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	556	556	100.00%
23	667.8	Reg. Comm. Exp. - Other	49	45	(5)	(10.13%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	1,009	1,039	30	2.97%
26		**TOTAL WATER O & M EXPENSES**	6,670	7,480	810	12.14%
27		**TOTAL (LESS ACCTS 666 & 667)**	6,621	6,880	259	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	3	
51	Marco Island	Docket No. 920655-WS	$106,820	104	
52	GIGA	Docket No. 920199-WS	$677,601	661	
53	Lehigh	Docket No. 911188-WS	$67,100	65	
54			854,174	833	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	970	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	421	
58			1,427,241	1,391	
59	Total Projected Rate Case Expense		2,281,415	2,224	
60	Annual Amortization		$570,354	$556	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	122	
64	% of Total		100.000000%	0.097481%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$80	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Hester Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)
		Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Water Cost	How often to repeat
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	*Allocated Items*	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**									
2	301.1	Organization	5,000	40	2.50%	125	0	125	0.00%	0	125
3	302.1	Franchise	150	40	2.50%	4	0	4	0.00%	0	4
4	339.1	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	2,250	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
8	305.2	Collect. & Impound.	0	50	2.00%	0	0	0	0.00%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	1,230	30	3.33%	41	0	41	0.00%	0	41
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	0	35	2.86%	0	0	0	0.00%	0	0
13	310.2	Power Generation Equpi.	0	20	5.00%	0	0	0	0.00%	0	0
14	311.2	Pumping Equipment	0	20	5.00%	0	0	0	0.00%	0	0
15	339.2	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
19	320.3	Water Treatment Equip.	19,843	22	4.55%	903	0	903	0.00%	0	903
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	292	25	4.00%	12	0	12	0.00%	0	12
22		**TRANSMISSION & DISTRIBUTION**									
23	303.4	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	8,220	37	2.70%	222	0	222	0.00%	0	222
26	331.4	Transmission & Distribution	19,297	43	2.33%	450	0	450	25.94%	117	333
27	333.4	Services	5,071	40	2.50%	127	0	127	0.00%	0	127
28	334.4	Meters & Meter Installation	12,529	20	5.00%	626	0	626	0.00%	0	626
29	335.4	Hydrants	1,838	45	2.22%	41	0	41	0.00%	0	41
30	339.4	Other Plant & Misc.	1,889	25	4.00%	76	0	76	0.00%	0	76
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	348	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	3,553	40	2.50%	89	0	89	0.00%	0	89
34	340.5	Office Furniture & Equipment	2,196	15	6.67%	146	0	146	0.00%	0	146
35	340.51	Computer Equipment	5,845	6	16.67%	974	0	974	0.00%	0	974
36	341.5	Transportation Equipment	3,372	6	16.67%	562	0	562	0.00%	0	562
37	342.5	Stores Equipment	32	18	5.56%	2	0	2	0.00%	0	2
38	343.5	Tools, Shop & Garage	1,224	16	6.25%	76	0	76	0.00%	0	76
39	344.5	Laboratory Equipment	1,110	15	6.67%	74	0	74	0.00%	0	74
40	345.5	Power Operated Equipment	1,402	12	8.33%	117	0	117	0.00%	0	117
41	346.5	Communication Equipment	636	10	10.00%	64	0	64	0.00%	0	64
42	347.5	Miscellaneous Equipment	286	15	6.67%	19	0	19	0.00%	0	19
43	348.5	Other Tangible Plant	538	10	10.00%	54	0	54	0.00%	0	54
44		**INTANGIBLE PLANT**	5,150		2.50%	129	0	129	0.00%	0	129
45		**SUPPLY & PUMPING**	3,480		1.18%	41	0	41	0.00%	0	41
46		**WATER TREATMENT PLANT**	20,135		4.54%	915	0	915	0.00%	0	915
47		**TRANSMISSION & DISTRIBUTION**	48,844		3.16%	1,542	0	1,542	7.59%	117	1,425
48		**GENERAL PLANT**	20,541		10.60%	2,177	0	2,177	0.00%	0	2,177
49		**TOTAL DEPRECIATION EXPENSE**	98,151		4.89%	4,804	0	4,804	2.44%	117	4,687
50		**LESS: AMORTIZATION OF CIAC**				(1,606)	0	(1,606)		0	(1,606)
51		**NET DEPRECIATION EXPENSE - WATER**				3,198	0	3,198		117	3,081

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			**1996 USED & USEFUL CIAC AMORTIZATION EXPENSE**		
	WATER						Composite		
Line No.	CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	3.98%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.46%	0	0	0	0.00%	0	0
3	Meter Installation Fees	32,129	5.00%	1,606	0	1,606	0.00%	0	1,606
4	Contributed Lines	0	2.46%	0	0	0	7.59%	0	0
5	Contributed Property Other Than Lines	0	3.56%	0	0	0	0.00%	0	0
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	**TOTAL WATER CIAC AMORT. EXP.**	32,129		1,606	0	1,606		0	1,606

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	0	0	0.00%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	1,230	41	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	0	0	0.00%
8	310.2 Power Generation Equipment	0	0	0.00%
9	311.2 Pumping Equipment	0	0	0.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	0	0	0.00%
12	320.3 Water Treatment Equipment	19,843	903	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	292	12	4.11%
15	330.4 Distribution Reservoirs	8,220	222	2.70%
16	**COMPOSITE RATE**	29,585	1,178	3.98%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	19,297	450	2.33%
20	335.4 Hydrants	1,838	41	2.23%
21	339.4 Other Plant & Miscellaneous	1,889	76	4.02%
22	**COMPOSITE RATE**	23,024	567	2.46%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	12,529	626	5.00%
25	**COMPOSITE RATE**	12,529	626	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	5,071	127	2.50%
28	**COMPOSITE RATE**	5,071	127	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	29,585	1,178	3.98%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	23,024	567	2.46%
32	Meter Installation Fees (Line 25)	12,529	626	5.00%
33	Service Installation Fees (Line 28)	5,071	127	2.50%
34	**COMPOSITE RATE**	70,210	2,498	3.56%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Citrus / Spring Gardens
Docket No.: *950495-WS*
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	978	0	978	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	390	32	422	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	390	32	422		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	126	265	391		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	126	265	391		
10	Non-used & Useful Percent			5.10%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(20)	(20)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	126	245	371		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	1,494	277	1,771		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1996 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	21,728	0	21,728	B-4(W)
3	Less:				
4	O & M Expenses	13,114	707	13,821	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,081	0	3,081	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,494	277	1,771	B-15(W)
8	Pre-Tax Operating Expenses	17,688	984	18,672	
9	**PRE-TAX OPERATING INCOME**	4,040	(984)	3,056	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	4,040	(984)	3,056	
12	Less:				
13	Interest Expense:				
14	Rate Base	38,648	0	38,648	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	2,044	0	2,044	C-3
17	Net Taxable Income (L11 - L16)	1,996	(984)	1,012	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	770	(380)	390	
20	Less:				
21	Parent Debt Adjustment	147	0	147	C-1(W)
22	Investment Tax Credit	21	0	21	C-7(W)
23	**TOTAL INCOME TAXES**	602	(380)	222	

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	2.44%	0.00%	2.44%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	*Utility Plant in Service*	300,976	0	300,976	A-5 (W)
2	Utility Land & Land Rights	2,476	0	2,476	A-5 (W)
3	*Non-Used and Useful*	(664)	0	(664)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated *Depreciation*	(107,853)	0	(107,853)	A-9 (W)
6	CIAC	(18,432)	0	(18,432)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	6,561	0	6,561	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(3,373)	0	(3,373)	Vol. II
13	Deferred Taxes	(4,557)	0	(4,557)	C-7 (W)
14	Working Capital Allowance	19,537	0	19,537	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	194,671	0	194,671	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1.	0	0	
29				
30	2.	0	0	
31				
32	3.	0	0	
33				
34	4	0	0	
35				
36	5	0	0	
37				
38		0	0	
39	**F. CIAC:**			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	**SUBTOTAL**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		0
16	**09/30/93 Balance Per Docket No. 940091-WS, Order No. PSC-95-0268-FOF-WS Dated 02/28/95**		79,037
17	Utility Adjustment to ordered balance (1)		118,448
18	1993 Additions		20,199
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	0
21	1993 Net Additions		20,199
22	**12/31/93 Balance**		217,684
23			
24			
25	1994 Additions		0
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		0
29	**12/31/94 Balance**		217,684
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	65,340
32	1995 Additions		18,146
33	1995 Retirements		747
34	1995 Adjustments		0
35	1995 Net Additions		17,399
36	**12/31/95 Balance**		300,423
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(5,071)
39	1996 Additions		14,816
40	1996 Retirements		57
41	1996 Adjustments		0
42	1996 Net Additions		14,758
43	**12/31/96 Balance**		310,110

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/2/95 3:29 PM A04W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	1,191	0	0	0	1,191	0	1,191	1,191	0	1,191
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	14,263	0	0	0	14,263	0	14,263	14,263	0	14,263
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	21,124	0	0	0	21,124	0	21,124	21,124	0	21,124
14	311.2 Pumping Equipment	1,729	0	0	0	1,729	0	1,729	1,729	0	1,729
15	339.2 Other Plant & Miscellaneous	1,109	0	0	0	1,109	0	1,109	1,109	0	1,109
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	46,656	0	0	0	46,656	0	46,656	46,656	0	46,656
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	2,156	0	2,156	2,156	0	2,156	1,078	0	1,078
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	20,199	0	0	0	20,199	0	20,199	20,199	0	20,199
26	331.4 Transmission & Distribution	51,165	0	0	0	51,165	0	51,165	51,165	0	51,165
27	333.4 Services	2,869	2,012	0	2,012	4,882	0	4,882	3,876	0	3,876
28	334.4 Meters & Meter Installation	63,327	3,775	0	3,775	67,102	0	67,102	65,214	0	65,214
29	335.4 Hydrants	83	0	0	0	83	0	83	83	0	83
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	1,285	0	0	0	1,285	0	1,285	1,285	0	1,285
33	304.5 Structures & Improvements	13,069	110	(57)	53	13,122	0	13,122	13,105	0	13,105
34	340.5 Office Furniture & Equipment	8,099	0	0	0	8,099	0	8,099	8,099	0	8,099
35	340.51 Computer Equipment	19,081	4,093	0	4,093	23,174	0	23,174	21,559	0	21,559
36	341.5 Transportation Equipment	12,104	550	0	550	12,654	0	12,654	12,437	0	12,437
37	342.5 Stores Equipment	117	0	0	0	117	0	117	117	0	117
38	343.5 Tools, Shop & Garage Equipment	4,414	166	0	166	4,579	0	4,579	4,514	0	4,514
39	344.5 Laboratory Equipment	4,015	130	0	130	4,145	0	4,145	4,093	0	4,093
40	345.5 Power Operated Equipment	4,066	1,823	0	1,823	5,890	0	5,890	5,170	0	5,170
41	346.5 Communication Equipment	2,346	0	0	0	2,346	0	2,346	2,346	0	2,346
42	347.5 Miscellaneous Equipment	1,055	0	0	0	1,055	0	1,055	1,055	0	1,055
43	348.5 Other Tangible Plant	1,985	0	0	0	1,985	0	1,985	1,985	0	1,985
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	39,416	0	0	0	39,416	0	39,416	39,416	0	39,416
46	**WATER TREATMENT PLANT**	46,656	2,156	0	2,156	48,812	0	48,812	47,734	0	47,734
47	**TRANSMISSION & DISTRIBUTION**	137,643	5,788	0	5,788	143,430	0	143,430	140,537	0	140,537
48	**GENERAL PLANT**	71,636	6,872	(57)	6,815	78,451	0	78,451	75,765	0	75,766
49	**TOTAL PLANT IN SERVICE**	295,351	14,816	(57)	14,758	310,110	0	310,110	303,452	0	303,452
50	**LAND & LAND RIGHTS**	2,476	0	0	0	2,476	0	2,476	2,476	0	2,476
51	**TOTAL PIS LESS LAND**	292,875	14,816	(57)	14,758	307,633	0	307,633	300,976	0	300,976

6/2/95 3:29 PM A05W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	1,191	0	1,191
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	14,263	14,263	14,263	14,263	14,263	14,263	14,263	14,263	14,263	14,263	14,263	14,263	14,263	0	14,263
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	21,124	0	21,124
14	311.2 Pumping Equipment	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	1,729	0	1,729
15	339.2 Other Plant & Miscellaneous	1,109	1,109	1,109	1,109	1,109	1,109	1,109	1,109	1,109	1,109	1,109	1,109	1,109	0	1,109
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	46,656	46,656	46,656	46,656	46,656	46,656	46,656	46,656	46,656	46,656	46,656	46,656	46,656	0	46,656
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	180	359	539	719	898	1,078	1,258	1,437	1,617	1,797	1,976	2,156	2,156	1,078
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	20,199	20,199	20,199	20,199	20,199	20,199	20,199	20,199	20,199	20,199	20,199	20,199	20,199	0	20,199
26	331.4 Transmission & Distribution	51,165	51,165	51,165	51,165	51,165	51,165	51,165	51,165	51,165	51,165	51,165	51,165	51,165	0	51,165
27	333.4 Services	2,869	3,037	3,205	3,372	3,540	3,708	3,876	4,043	4,211	4,379	4,546	4,714	4,882	2,012	3,876
28	334.4 Meters & Meter Installation	63,327	63,641	63,956	64,270	64,585	64,900	65,214	65,529	65,844	66,158	66,473	66,787	67,102	3,775	65,214
29	335.4 Hydrants	83	83	83	83	83	83	83	83	83	83	83	83	83	0	83
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	1,285	0	1,285
33	304.5 Structures & Improvements	13,069	13,113	13,116	13,125	13,127	13,129	13,082	13,084	13,086	13,095	13,104	13,113	13,122	53	13,105
34	340.5 Office Furniture & Equipment	8,099	8,099	8,099	8,099	8,099	8,099	8,099	8,099	8,099	8,099	8,099	8,099	8,099	0	8,099
35	340.51 Computer Equipment	19,081	20,705	20,830	21,165	21,232	21,298	21,696	21,762	21,829	22,184	22,487	22,839	23,174	4,093	21,559
36	341.5 Transportation Equipment	12,104	12,323	12,339	12,384	12,393	12,402	12,456	12,465	12,474	12,519	12,562	12,609	12,654	550	12,437
37	342.5 Stores Equipment	117	117	117	117	117	117	117	117	117	117	117	117	117	0	117
38	343.5 Tools, Shop & Garage Equipment	4,414	4,480	4,485	4,498	4,501	4,504	4,520	4,522	4,525	4,539	4,552	4,566	4,579	166	4,514
39	344.5 Laboratory Equipment	4,015	4,066	4,070	4,081	4,083	4,085	4,098	4,100	4,102	4,113	4,123	4,134	4,145	130	4,083
40	345.5 Power Operated Equipment	4,066	4,790	4,845	4,995	5,024	5,054	5,231	5,261	5,290	5,440	5,584	5,740	5,890	1,823	5,170
41	346.5 Communication Equipment	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	2,346	0	2,346
42	347.5 Miscellaneous Equipment	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	0	1,055
43	348.5 Other Tangible Plant	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	1,985	0	1,985
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	39,416	39,416	39,416	39,416	39,416	39,416	39,416	39,416	39,416	39,416	39,416	39,416	39,416	0	39,416
46	**WATER TREATMENT PLANT**	46,656	46,836	47,016	47,195	47,375	47,555	47,734	47,914	48,094	48,273	48,453	48,633	48,812	2,156	47,734
47	**TRANSMISSION & DISTRIBUTION**	137,843	138,125	138,607	139,090	139,572	140,054	140,537	141,019	141,501	141,984	142,466	142,948	143,430	5,788	140,537
48	**GENERAL PLANT**	71,636	74,362	74,573	75,135	75,247	75,359	75,969	76,081	76,193	76,755	77,298	77,889	78,451	6,815	75,785
49	**TOTAL PLANT IN SERVICE**	295,351	298,739	299,612	300,836	301,610	302,384	303,656	304,430	305,204	306,428	307,633	308,866	310,110	14,758	303,452
50	**LAND & LAND RIGHTS**	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	2,476	0	2,476
51	**TOTAL PIS LESS LAND**	292,875	296,263	297,135	298,359	299,133	299,907	301,179	301,953	302,727	303,951	305,156	306,409	307,633	14,758	300,976

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	180	180	180	180	180	180	180	180	180	180	180	180	2,156	1,078
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	168	168	168	168	168	168	168	168	168	168	168	168	2,012	1,006
28	334.4 Meters & Meter Installation	315	315	315	315	315	315	315	315	315	315	315	315	3,775	1,888
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	44	3	9	2	2	(47)	2	2	9	9	10	9	53	36
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	1,624	125	335	67	67	397	67	67	335	323	352	335	4,093	2,478
36	341.5 Transportation Equipment	216	17	45	9	9	53	9	9	45	43	47	45	550	333
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	66	5	14	3	3	16	3	3	14	13	14	14	166	100
39	344.5 Laboratory Equipment	52	4	11	2	2	13	2	2	11	10	11	11	130	79
40	345.5 Power Operated Equipment	723	56	149	30	30	177	30	30	149	144	157	149	1,823	1,104
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	180	180	180	180	180	180	180	180	180	180	180	180	2,156	1,078
47	**TRANSMISSION & DISTRIBUTION**	482	482	482	482	482	483	482	482	482	482	482	482	5,788	2,894
48	**GENERAL PLANT**	2,726	210	562	112	112	610	112	112	562	543	591	562	6,815	4,130
49	**TOTAL NET ADDITIONS**	3,388	872	1,224	774	774	1,272	774	774	1,224	1,205	1,253	1,224	14,758	8,102
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	3,388	872	1,224	774	774	1,272	774	774	1,224	1,205	1,253	1,224	14,758	8,102

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	180	180	180	180	180	180	180	180	180	180	180	180	2,156	1,078
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	168	168	168	168	168	168	168	168	168	168	168	168	2,012	1,006
28	334.4 Meters & Meter Installation	315	315	315	315	315	315	315	315	315	315	315	315	3,775	1,888
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	44	3	9	2	2	11	2	2	9	9	10	9	110	67
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	1,624	125	335	67	67	397	67	67	335	323	352	335	4,093	2,478
36	341.5 Transportation Equipment	218	17	45	9	9	53	9	9	45	43	47	45	550	333
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	86	5	14	3	3	16	3	3	14	13	14	14	186	100
39	344.5 Laboratory Equipment	52	4	11	2	2	13	2	2	11	10	11	11	130	79
40	345.5 Power Operated Equipment	723	56	149	30	30	177	30	30	149	144	157	149	1,823	1,104
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	180	180	180	180	180	180	180	180	180	180	180	180	2,156	1,078
47	**TRANSMISSION & DISTRIBUTION**	482	482	482	482	482	483	482	482	482	482	482	482	5,788	2,894
48	**GENERAL PLANT**	2,726	210	562	112	112	667	112	112	562	543	591	562	6,872	4,161
49	**TOTAL GROSS ADDITIONS**	3,388	872	1,224	774	774	1,330	774	774	1,224	1,205	1,253	1,224	14,816	8,133
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	3,388	872	1,224	774	774	1,330	774	774	1,224	1,205	1,253	1,224	14,816	8,133

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 960495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	57	0	0	0	0	0	0	57	31
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	57	0	0	0	0	0	0	57	31
49	**TOTAL RETIREMENTS**	0	0	0	0	0	57	0	0	0	0	0	0	57	31
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	57	0	0	0	0	0	0	57	31

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	~~304.2 Structures & Improvements~~	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	1,191	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	14,263	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	21,124	0.00%	0
14	311.2 Pumping Equipment	1,729	0.00%	0
15	339.2 Other Plant & Miscellaneous	1,109	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	46,656	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	1,078	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	20,199	0.00%	0
26	331.4 Transmission & Distribution	51,165	5.00%	2,558
27	333.4 Services	3,876	0.00%	0
28	334.4 Meters & Meter Installation	65,214	0.00%	0
29	335.4 Hydrants	83	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	1,285	0.00%	0
33	304.5 Structures & Improvements	13,105	0.00%	0
34	340.5 Office Furniture & Equipment	8,099	0.00%	0
35	340.51 Computer Equipment	21,559	0.00%	0
36	341.5 Transportation Equipment	12,437	0.00%	0
37	342.5 Stores Equipment	117	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	4,514	0.00%	0
39	344.5 Laboratory Equipment	4,093	0.00%	0
40	345.5 Power Operated Equipment	5,170	0.00%	0
41	346.5 Communication Equipment	2,346	0.00%	0
42	347.5 Miscellaneous Equipment	1,055	0.00%	0
43	348.5 Other Tangible Plant	1,985	0.00%	0
44	**INTANGIBLE PLANT**	0	0.00%	0
45	**SUPPLY & PUMPING**	39,416	0.00%	0
46	**WATER TREATMENT PLANT**	47,734	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	140,537	1.82%	2,558
48	**GENERAL PLANT**	75,765	0.00%	0
49	**TOTAL PLANT IN SERVICE**	303,452	0.84%	2,558
50	**LAND & LAND RIGHTS**	2,476	0.00%	0
51	**TOTAL PIS LESS LAND**	300,976	0.85%	2,558

6/6/95 12:37 PM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	2,558	0	2,558	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(1,894)	0	(1,894)	A-9 (W)
4	CIAC	0	0	0	A-12 (W)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	664	0	664	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	**12/31/92 Balance**		0
16	**09/30/93 Balance Per Docket No. 940091-WS, Order No. PSC-95-0268-FOF-WS Dated 02/28/95**		50,491
17	Utility Adjustment to ordered balance (1)		0
18	1993 Additions		1,227
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	0
21	1993 Net Additions		1,227
22	**12/31/93 Balance**		51,718
23			
24			
25	1994 Additions		4,907
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		4,907
29	**12/31/94 Balance**		56,625
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	28,883
32	1995 Additions		16,099
33	1995 Retirements		747
34	1995 Adjustments		0
35	1995 Net Additions		15,352
36	**12/31/95 Balance**		100,861
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,453)
39	1996 Additions		16,955
40	1996 Retirements		57
41	1996 Adjustments		0
42	1996 Net Additions		16,898
43	**12/31/96 Balance**		116,305

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

6/2/95 4:13 PM A08W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	6,361	475	6,836	0	6,836	6,598	0	6,598
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	6,359	1,056	7,415	0	7,415	6,887	0	6,887
14	311.2 Pumping Equipment	(634)	86	(548)	0	(548)	(591)	0	(591)
15	339.2 Other Plant & Miscellaneous	230	44	274	0	274	252	0	252
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	3,167	2,123	5,290	0	5,290	4,228	0	4,228
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	43	43	0	43	21	0	21
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,176	545	1,721	0	1,721	1,449	0	1,449
26	331.4 Transmission & Distribution	37,285	1,192	38,477	0	38,477	37,881	0	37,881
27	333.4 Services	425	97	522	0	522	474	0	474
28	334.4 Meters & Meter Installation	10,914	3,261	14,175	0	14,175	12,544	0	12,544
29	335.4 Hydrants	1	2	3	0	3	2	0	2
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	2,954	271	3,225	0	3,225	3,087	0	3,087
34	340.5 Office Furniture & Equipment	3,733	540	4,273	0	4,273	4,003	0	4,003
35	340.51 Computer Equipment	8,763	3,594	12,357	0	12,357	10,559	0	10,559
36	341.5 Transportation Equipment	8,941	2,073	11,014	0	11,014	9,978	0	9,978
37	342.5 Stores Equipment	40	6	46	0	46	42	0	42
38	343.5 Tools, Shop & Garage Equipment	2,284	282	2,566	0	2,566	2,425	0	2,425
39	344.5 Laboratory Equipment	594	273	867	0	867	730	0	730
40	345.5 Power Operated Equipment	4,149	431	4,580	0	4,580	4,365	0	4,365
41	346.5 Communication Equipment	1,097	235	1,332	0	1,332	1,214	0	1,214
42	347.5 Miscellaneous Equipment	265	70	335	0	335	300	0	300
43	348.5 Other Tangible Plant	1,304	199	1,503	0	1,503	1,404	0	1,404
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	12,316	1,661	13,977	0	13,977	13,146	0	13,146
46	**WATER TREATMENT PLANT**	3,167	2,166	5,333	0	5,333	4,250	0	4,250
47	**TRANSMISSION & DISTRIBUTION**	49,801	5,097	54,898	0	54,898	52,350	0	52,350
48	**GENERAL PLANT**	34,124	7,974	42,097	0	42,097	38,107	0	38,107
49	**TOTAL ACCUMULATED DEPRECIATION**	99,408	16,898	116,305	0	116,305	107,853	0	107,853

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	6,361	6,401	6,441	6,481	6,521	6,561	6,596	6,636	6,676	6,716	6,756	6,796	6,836	475	6,598
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	6,359	6,447	6,535	6,623	6,711	6,799	6,887	6,975	7,063	7,151	7,239	7,327	7,415	1,056	6,887
14	311.2 Pumping Equipment	(634)	(627)	(620)	(613)	(606)	(599)	(590)	(583)	(576)	(569)	(562)	(555)	(548)	86	(591)
15	339.2 Other Plant & Miscellaneous	230	234	238	242	246	250	250	254	258	262	266	270	274	44	252
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	3,167	3,344	3,521	3,698	3,875	4,052	4,228	4,405	4,582	4,759	4,936	5,113	5,290	2,123	4,228
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	4	8	12	16	20	19	23	27	31	35	39	43	43	21
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,176	1,221	1,266	1,311	1,356	1,401	1,451	1,496	1,541	1,586	1,631	1,676	1,721	545	1,449
26	331.4 Transmission & Distribution	37,285	37,384	37,483	37,582	37,681	37,780	37,883	37,982	38,081	38,180	38,279	38,378	38,477	1,192	37,881
27	333.4 Services	425	433	441	449	457	465	474	482	490	498	506	514	522	97	474
28	334.4 Meters & Meter Installation	10,914	11,186	11,458	11,730	12,002	12,274	12,543	12,815	13,087	13,359	13,631	13,903	14,175	3,261	12,544
29	335.4 Hydrants	1	1	1	1	1	1	3	3	3	3	3	3	3	2	2
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	2,954	2,981	3,008	3,035	3,062	3,089	3,063	3,090	3,117	3,144	3,171	3,198	3,225	271	3,087
34	340.5 Office Furniture & Equipment	3,733	3,778	3,823	3,868	3,913	3,958	4,003	4,048	4,093	4,138	4,183	4,228	4,273	540	4,003
35	340.51 Computer Equipment	8,763	9,063	9,363	9,663	9,963	10,263	10,557	10,857	11,157	11,457	11,757	12,057	12,357	3,594	10,559
36	341.5 Transportation Equipment	8,941	9,114	9,287	9,460	9,633	9,806	9,976	10,149	10,322	10,495	10,668	10,841	11,014	2,073	9,978
37	342.5 Stores Equipment	40	41	42	43	44	45	40	41	42	43	44	45	46	6	42
38	343.5 Tools, Shop & Garage Equipment	2,284	2,308	2,332	2,356	2,380	2,404	2,422	2,446	2,470	2,494	2,518	2,542	2,566	282	2,425
39	344.5 Laboratory Equipment	594	617	640	663	686	709	729	752	775	798	821	844	867	273	730
40	345.5 Power Operated Equipment	4,149	4,185	4,221	4,257	4,293	4,329	4,364	4,400	4,436	4,472	4,508	4,544	4,580	431	4,365
41	346.5 Communication Equipment	1,097	1,117	1,137	1,157	1,177	1,197	1,212	1,232	1,252	1,272	1,292	1,312	1,332	235	1,214
42	347.5 Miscellaneous Equipment	265	271	277	283	289	295	299	305	311	317	323	329	335	70	300
43	348.5 Other Tangible Plant	1,304	1,321	1,338	1,355	1,372	1,389	1,401	1,418	1,435	1,452	1,469	1,486	1,503	199	1,404
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	12,316	12,455	12,594	12,733	12,872	13,011	13,143	13,282	13,421	13,560	13,699	13,838	13,977	1,661	13,146
46	**WATER TREATMENT PLANT**	3,167	3,348	3,529	3,710	3,891	4,072	4,247	4,428	4,609	4,790	4,971	5,152	5,333	2,166	4,250
47	**TRANSMISSION & DISTRIBUTION**	49,801	50,225	50,649	51,073	51,497	51,921	52,354	52,778	53,202	53,626	54,050	54,474	54,898	5,097	52,350
48	**GENERAL PLANT**	34,124	34,796	35,468	36,140	36,812	37,484	38,065	38,737	39,409	40,081	40,753	41,425	42,097	7,974	38,107
49	**TOTAL WATER ACCUM. DEPR.**	99,408	100,824	102,240	103,656	105,072	106,486	107,809	109,225	110,641	112,057	113,473	114,889	116,305	16,898	107,853

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	40	40	40	40	40	35	40	40	40	40	40	40	475	237
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	88	88	88	88	88	88	88	88	88	88	88	88	1,056	528
14	311.2 Pumping Equipment	7	7	7	7	7	9	7	7	7	7	7	7	86	43
15	339.2 Other Plant & Miscellaneous	4	4	4	4	4	0	4	4	4	4	4	4	44	22
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	177	177	177	177	177	176	177	177	177	177	177	177	2,123	1,061
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	4	4	4	4	4	(1)	4	4	4	4	4	4	43	21
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	45	45	45	45	45	50	45	45	45	45	45	45	545	273
26	331.4 Transmission & Distribution	99	99	99	99	99	103	99	99	99	99	99	99	1,192	596
27	333.4 Services	8	8	8	8	8	9	8	8	8	8	8	8	97	49
28	334.4 Meters & Meter Installation	272	272	272	272	272	269	272	272	272	272	272	272	3,261	1,630
29	335.4 Hydrants	0	0	0	0	0	2	0	0	0	0	0	0	2	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	27	27	27	27	27	(26)	27	27	27	27	27	27	271	133
34	340.5 Office Furniture & Equipment	45	45	45	45	45	45	45	45	45	45	45	45	540	270
35	340.51 Computer Equipment	300	300	300	300	300	294	300	300	300	300	300	300	3,594	1,797
36	341.5 Transportation Equipment	173	173	173	173	173	170	173	173	173	173	173	173	2,073	1,036
37	342.5 Stores Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
38	343.5 Tools, Shop & Garage Equipment	24	24	24	24	24	18	24	24	24	24	24	24	282	141
39	344.5 Laboratory Equipment	23	23	23	23	23	20	23	23	23	23	23	23	273	136
40	345.5 Power Operated Equipment	36	36	36	36	36	35	36	36	36	36	36	36	431	215
41	346.5 Communication Equipment	20	20	20	20	20	15	20	20	20	20	20	20	235	117
42	347.5 Miscellaneous Equipment	6	6	6	6	6	4	6	6	6	6	6	6	70	35
43	348.5 Other Tangible Plant	17	17	17	17	17	12	17	17	17	17	17	17	199	99
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	139	139	139	139	139	132	139	139	139	139	139	139	1,661	830
46	**WATER TREATMENT PLANT**	181	181	181	181	181	175	181	181	181	181	181	181	2,166	1,082
47	**TRANSMISSION & DISTRIBUTION**	424	424	424	424	424	433	424	424	424	424	424	424	5,097	2,549
48	**GENERAL PLANT**	672	672	672	672	672	582	672	672	672	672	672	672	7,974	3,982
49	**TOTAL NET ADDITIONS**	1,416	1,416	1,416	1,416	1,416	1,322	1,416	1,416	1,416	1,416	1,416	1,416	16,898	8,443

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	40	40	40	40	40	35	40	40	40	40	40	40	475	237
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	88	88	88	88	88	88	88	88	88	88	88	88	1,056	528
14	311.2 Pumping Equipment	7	7	7	7	7	9	7	7	7	7	7	7	86	43
15	339.2 Other Plant & Miscellaneous	4	4	4	4	4	0	4	4	4	4	4	4	44	22
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	177	177	177	177	177	176	177	177	177	177	177	177	2,123	1,061
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	4	4	4	4	4	(1)	4	4	4	4	4	4	43	21
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	45	45	45	45	45	50	45	45	45	45	45	45	545	273
26	331.4 Transmission & Distribution	99	99	99	99	99	103	99	99	99	99	99	99	1,192	596
27	333.4 Services	8	8	8	8	8	9	8	8	8	8	8	8	97	49
28	334.4 Meters & Meter Installation	272	272	272	272	272	269	272	272	272	272	272	272	3,261	1,630
29	335.4 Hydrants	0	0	0	0	0	2	0	0	0	0	0	0	2	1
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	27	27	27	27	27	31	27	27	27	27	27	27	326	164
34	340.5 Office Furniture & Equipment	45	45	45	45	45	45	45	45	45	45	45	45	540	270
35	340.51 Computer Equipment	300	300	300	300	300	294	300	300	300	300	300	300	3,594	1,797
36	341.5 Transportation Equipment	173	173	173	173	173	170	173	173	173	173	173	173	2,073	1,036
37	342.5 Stores Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
38	343.5 Tools, Shop & Garage Equipment	24	24	24	24	24	18	24	24	24	24	24	24	282	141
39	344.5 Laboratory Equipment	23	23	23	23	23	20	23	23	23	23	23	23	273	136
40	345.5 Power Operated Equipment	36	36	36	36	36	35	36	36	36	36	36	36	431	215
41	346.5 Communication Equipment	20	20	20	20	20	15	20	20	20	20	20	20	235	117
42	347.5 Miscellaneous Equipment	6	6	6	6	6	4	6	6	6	6	6	6	70	35
43	348.5 Other Tangible Plant	17	17	17	17	17	12	17	17	17	17	17	17	199	99
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	139	139	139	139	139	132	139	139	139	139	139	139	1,661	830
46	**WATER TREATMENT PLANT**	181	181	181	181	181	175	181	181	181	181	181	181	2,166	1,082
47	**TRANSMISSION & DISTRIBUTION**	424	424	424	424	424	433	424	424	424	424	424	424	5,097	2,549
48	**GENERAL PLANT**	672	672	672	672	672	639	672	672	672	672	672	672	8,031	4,013
49	**TOTAL GROSS ADDITIONS**	1,416	1,416	1,416	1,416	1,416	1,379	1,416	1,416	1,416	1,416	1,416	1,416	16,955	8,474

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	57	0	0	0	0	0	0	57	31
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	57	0	0	0	0	0	0	57	31
49	**TOTAL RETIREMENTS**	0	0	0	0	0	57	0	0	0	0	0	0	57	31

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	0	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	0	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	6,598	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	0	0.00%	0
13	310.2 Power Generation Equipment	6,887	0.00%	0
14	311.2 Pumping Equipment	(591)	0.00%	0
15	339.2 Other Plant & Miscellaneous	252	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	0	0.00%	0
19	320.3 Water Treatment Equipment	4,228	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	21	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	1,449	0.00%	0
26	331.4 Transmission & Distribution	37,881	5.00%	1,894
27	333.4 Services	474	0.00%	0
28	334.4 Meters & Meter Installation	12,544	0.00%	0
29	335.4 Hydrants	2	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	3,087	0.00%	0
34	340.5 Office Furniture & Equipment	4,003	0.00%	0
35	340.51 Computer Equipment	10,559	0.00%	0
36	341.5 Transportation Equipment	9,978	0.00%	0
37	342.5 Stores Equipment	42	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,425	0.00%	0
39	344.5 Laboratory Equipment	730	0.00%	0
40	345.5 Power Operated Equipment	4,365	0.00%	0
41	346.5 Communication Equipment	1,214	0.00%	0
42	347.5 Miscellaneous Equipment	300	0.00%	0
43	348.5 Other Tangible Plant	1,404	0.00%	0
44	**INTANGIBLE PLANT**	0	0.00%	0
45	**SUPPLY & PUMPING**	13,146	0.00%	0
46	**WATER TREATMENT PLANT**	4,250	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	52,350	3.62%	1,894
48	**GENERAL PLANT**	38,107	0.00%	0
49	**TOTAL**	107,853	1.76%	1,894

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	0
16	**09/30/93 Balance Per Docket No. 940091-WS, Order No. PSC-95-0268-FOF-WS Dated 02/28/95**	18,432
17	Utility Adjustment to ordered balance (1)	0
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	**12/31/93 Balance**	18,432
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	**12/31/94 Balance**	18,432
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	18,432
37		
38		
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	18,432

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	18,432	0	18,432	0	18,432	18,432	0	18,432	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	1.82%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	18,432	0	18,432	0	18,432	18,432	0	18,432	0.00%	0
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	18,432	18,432	18,432	18,432	18,432	18,432	18,432	18,432	18,432	18,432	18,432	18,432	18,432	0	18,432
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL WATER CIAC	18,432	18,432	18,432	18,432	18,432	18,432	18,432	18,432	18,432	18,432	18,432	18,432	18,432	0	18,432

1040

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1041

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1043

6/2/95 5:28 PM A12W5.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	**12/31/92 Balance**	0
16	**09/30/93 Balance Per Docket No. 940091-WS, Order No. PSC-95-0268-FOF-WS Dated 02/28/95**	4,281
17	Utility Adjustment to ordered balance (1)	0
18	1993 Additions	49
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	49
22	**12/31/93 Balance**	4,330
23		
24		
25	1994 Additions	848
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	848
29	**12/31/94 Balance**	5,178
30		
31		
32	1995 Additions	922
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	922
36	**12/31/95 Balance**	6,100
37		
38		
39	1996 Additions	922
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	922
43	**12/31/96 Balance**	7,022

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Meter Installation Fees	6,100	922	7,022	0	7,022	6,561	0	6,561	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	3.62%	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	6,100	922	7,022	0	7,022	6,561	0	6,561	0.00%	0

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	6,100	6,177	6,254	6,331	6,408	6,485	6,560	6,637	6,714	6,791	6,868	6,945	7,022	922	6,561
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	6,100	6,177	6,254	6,331	6,408	6,485	6,560	6,637	6,714	6,791	6,868	6,945	7,022	922	6,561

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	77	77	77	77	77	75	77	77	77	77	77	77	922	461
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	77	77	77	77	77	75	77	77	77	77	77	77	922	461

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	77	77	77	77	77	75	77	77	77	77	77	77	922	461
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	77	77	77	77	77	75	77	77	77	77	77	77	922	461

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1051

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1052

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12			**PRESENT ANNUAL AFUDC RATE =**		see below	(b)
13						
14			**PROPOSED ANNUAL AFUDC RATE =**		9.85%	(c)
15						
16			**PROPOSED MONTHLY AFUDC RATE =**		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	**TOTAL**	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595% (d)				
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	AFUDC RATES PROPOSED ANNUAL	AFUDC RATES PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.84%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,263	4,551,888	4,561,516	4,485,728	4,396,965	4,548,529	4,456,554	4,836,059	4,618,754	4,483,386
7	Other Accounts Receivable	381,565	381,845	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,820	5,095	22,570	85,810
11	Accrued Interest Receivable	187,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	187,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	82,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,601	915,152	874,503	833,854	793,205	752,781	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,260	16,292,868	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,832,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,369	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,130,930	5,636,200	4,570,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

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COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,996
6															
7	GROSS UTILITY PLANT	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,965,813)	(95,969,498)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,658,940	6,114,057	4,507,685	3,965,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,681,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,489,022	333,207,923

1058

Note: May not cross-foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,288	96,763,177	96,731,923	96,700,508	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,538	120,959,427	120,928,173	120,896,758	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(938,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,826	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

1059

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	EQUITY CAPITAL AND LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,060	1,347,263	1,343,448	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,839,591	119,176,525	119,386,137	119,518,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,661,759	325,796,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,880	341,347,177	343,469,022	333,207,923

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Note: May not cross due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
				09/30/93 Balance Per Docket No. 940091-WS	0	
1	09/30/93 Balance Per Docket No. 940091-WS	0		Order No. PSC-95-0268-FOF-WS Dated 02/28/95		
2	Order No. PSC-95-0268-FOF-WS Dated 02/28/95	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1996		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.85%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	1.76%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	47,303	0	47,303	45,799	93,102	96.82%	B-4(W),B-3(W)
3	Other Revenue	165	0	165	0	165		B-4(W)
4	**TOTAL OPERATING REVENUES**	47,468	0	47,468	45,799	93,267		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	47,019	2,572	49,591	0	49,591		B-5(W)
7	Depreciation net of CIAC Amort	15,973	0	15,973	0	15,973		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	4,038	2,549	6,588	2,061 (A)	8,649		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(12,049)	(1,976)	(14,025)	16,872 (B)	2,847		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	54,982	3,146	58,127	18,933	77,060		
12	**NET OPERATING INCOME**	(7,514)	(3,146)	(10,659)	26,866	16,207		
13	**RATE BASE**	194,671	0	194,671		194,671		A-1(W)
14	**RATE OF RETURN**	(3.86%)		(5.48%)		8.33%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	47,303	0	47,303	52,408		99,711	110.79%	B-4(W),B-3(W)
3	Other Revenue	165	0	165	0		165		B-4(W)
4	**TOTAL OPERATING REVENUES**	47,468	0	47,468	52,408		99,876		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	47,019	2,572	49,591	0		49,591		B-5(W)
7	Depreciation net of CIAC Amort	15,973	0	15,973	0		15,973		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	4,038	2,549	6,588	2,358	(A)	8,946		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(12,049)	(1,976)	(14,025)	19,307	(B)	5,282		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	54,982	3,146	58,127	21,665		79,792		
12	**NET OPERATING INCOME**	(7,514)	(3,146)	(10,659)	30,743		20,084		
13	**RATE BASE**	194,671	0	194,671			194,671		A-1(W)
14	**RATE OF RETURN**	(3.86%)		(5.48%)			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	7.30%	D-1(W)	
3	Rate of Return (%)	10.32%	8.33%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	194,671	194,671	A-1(W)	
6	Required / Requested Income (L3 x L5)	20,084	16,207		
7	Adjusted Income Under Present Rates	(10,659)	(10,659)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	30,743	26,866		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	50,050	43,738		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	52,408	45,799		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	50,050	43,738		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	19,307	16,872		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,358	2,061		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	30,743	26,866		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	1,275	
11			
12	3. Conservation Program Expenses	890	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	26	
15			
16	5. Conservation Elasticity Adjustment	(476)	
17			
18	6. Hewitt Study Expenses	856	
19			
20	7.	0	
21			
22		2,572	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	118	
37			
38	2. Property Tax Adjustment for New Acquisitions	2,456	
39			
40	3. N/A	0	
41			
42	4. Non Used and Useful Property Taxes	(25)	
43			
44		2,549	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(1,976)	
47			
48	2.	0	
49			
50		(1,976)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	3,146	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	43,663	0	43,663
4	461.2 Metered - Commercial	3,640	0	3,640
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	0	0	0
8	Subtotal Water Sales	47,303	0	47,303
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	0	0	0
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	0	0	0
18	**TOTAL WATER SALES**	47,303	0	47,303
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	165	0	165
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	165	0	165
26	**TOTAL PRESENT WATER OPERATING REVENUES**	47,468	0	47,468

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	17,974	1,478	19,452	1,173	56	1,229	4,635	480	5,114	12,166	943	13,108
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	4,491	155	4,647	293	0	293	1,158	65	1,223	3,040	91	3,131
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	5,885	(423)	5,462	5,665	(451)	5,214	15	0	15	205	28	232
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	324	(26)	298	324	(26)	298	0	0	0	0	0	0
8	620 Materials & Supplies	2,669	145	2,814	1,865	0	1,865	246	26	272	557	120	677
9	631 Contractual Services - Eng.	93	0	93	0	0	0	0	0	0	93	0	93
10	632 Contractual Services - Acct.	495	0	495	0	0	0	0	0	0	495	0	495
11	633 Contractual Services - Legal	299	0	299	0	0	0	0	0	0	299	0	299
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	3,274	359	3,633	2,504	0	2,504	0	0	0	770	359	1,129
14	641 Rental of Real Building/Real Property	443	69	512	0	0	0	0	0	0	443	69	512
15	642 Rental of Equipment	26	12	38	6	0	6	0	0	0	20	12	32
16	650 Transportation Expense	391	32	424	0	0	0	174	22	196	217	11	227
17	656 Insurance - Vehicle	340	0	340	0	0	0	0	0	0	340	0	340
18	657 Insurance - General Liability	698	145	843	0	0	0	0	0	0	698	145	843
19	658 Insurance - Workman's Comp (2)	307	7	314	20	0	20	79	4	84	208	3	211
20	659 Insurance - Other	69	0	69	0	0	0	0	0	0	69	0	69
21	660 Advertising Expense	76	68	144	0	0	0	0	0	0	76	68	144
22	666 Reg. Comm. Exp. - Rate Case Amort.	2,051	0	2,051	0	0	0	0	0	0	2,051	0	2,051
23	667 Reg. Comm. Exp. - Other	165	0	165	0	0	0	0	0	0	165	0	165
24	670 Bad Debt Expense	607	66	672	0	0	0	607	66	672	0	0	0
25	675 Miscellaneous Expenses	6,343	484	6,826	1,384	0	1,384	1,521	88	1,609	3,437	396	3,833
26	**TOTAL WATER O & M EXPENSES**	47,019	2,572	49,591	13,234	(421)	12,813	8,436	750	9,186	25,349	2,243	27,592

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	1,515	1,415	1,609	1,540	1,533	1,529	1,483	1,482	1,457	1,500	1,445	1,485	17,973	1,478	19,451
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	379	354	402	385	383	382	371	370	364	375	361	366	4,491	155	4,646
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	490	489	491	491	491	491	490	490	490	491	490	490	5,885	(423)	5,462
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	27	27	27	27	27	33	27	27	27	27	27	27	324	(26)	298
8	620.1-.8 Materials & Supplies	224	218	229	224	224	229	221	221	219	221	219	220	2,669	145	2,814
9	631.1-.8 Contractual Services - Eng.	8	7	8	8	8	8	8	8	8	8	8	8	93	0	93
10	632.1-.8 Contractual Services - Acct.	41	39	42	42	42	41	42	42	41	42	41	41	495	0	495
11	633.1-.8 Contractual Services - Legal	25	24	26	26	25	25	25	25	25	25	24	25	299	0	299
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	267	269	262	272	270	266	278	278	278	278	276	278	3,274	359	3,633
14	641.1-.8 Rental of Real Building/Real Property	36	35	38	38	37	37	37	37	37	36	36	37	443	69	512
15	642.1-.8 Rental of Equipment	2	2	3	2	2	2	2	2	2	2	2	2	27	12	39
16	650.1-.8 Transportation Expense	32	30	33	33	33	32	33	33	32	33	32	33	391	32	423
17	656.1-.8 Insurance - Vehicle	28	27	29	29	29	28	29	29	28	29	28	28	340	0	340
18	657.1-.8 Insurance - General Liability	57	55	60	60	59	58	59	59	58	59	57	58	696	145	843
19	658.1-.8 Insurance - Workman's Comp (2)	26	24	28	26	26	26	25	25	25	26	25	25	307	7	314
20	659.1-.8 Insurance - Other	6	5	6	6	6	6	6	6	6	6	6	6	69	0	69
21	660.1-.8 Advertising Expense	6	6	6	6	6	6	6	6	6	6	6	6	78	66	144
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	169	162	176	175	173	171	172	172	170	174	168	170	2,051	0	2,051
23	667.1-.8 Reg. Comm. Exp. - Other	14	13	14	14	14	14	14	14	14	14	13	14	165	0	165
24	670.1-.8 Bad Debt Expense	51	46	51	51	51	50	52	51	50	52	50	51	607	66	673
25	675.1-.8 Miscellaneous Expenses	541	505	580	544	544	542	517	517	509	523	506	511	6,342	484	6,826
26	TOTAL WATER O & M EXPENSES	3,942	3,753	4,121	4,000	3,982	3,977	3,897	3,894	3,845	3,928	3,819	3,861	47,019	2,572	49,591

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	128	102	175	111	118	132	67	68	66	72	68	65	1,173	56	1,229
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	32	26	44	28	30	33	17	17	17	18	17	16	293	0	293
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	472	472	472	472	472	473	472	472	472	472	472	472	5,665	(451)	5,214
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	27	27	27	27	27	33	27	27	27	27	27	27	324	(26)	298
8	620.1-.6 Materials & Supplies	157	155	161	156	157	163	153	153	153	153	153	153	1,865	0	1,865
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	204	208	196	207	205	202	214	213	214	213	213	214	2,504	0	2,504
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	1	1	1	1	1	1	0	0	0	0	0	0	6	0	6
16	650.1-.6 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	2	2	3	2	2	2	1	1	1	1	1	1	20	0	20
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	132	118	157	123	127	130	99	100	99	102	100	96	1,384	0	1,384
26	TOTAL WATER DIRECT O & M EXPENSES	1,154	1,110	1,236	1,126	1,138	1,168	1,049	1,052	1,048	1,057	1,051	1,045	13,234	(421)	12,813

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Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	387	353	392	389	390	385	396	391	382	396	382	391	4,635	480	5,114
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	*604.7 Employee Pensions & Benefits (1)*	97	88	98	97	98	96	99	98	95	99	96	98	1,158	65	1,223
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	15	0	15
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	*620.7 Materials & Supplies*	21	19	21	21	21	20	21	21	20	21	20	21	246	26	272
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	*635.7 Contractual Services - Other*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	15	13	15	15	15	14	15	15	14	15	14	15	174	22	196
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	*657.7 Insurance - General Liability*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	7	6	7	7	7	7	7	7	7	7	7	7	79	4	84
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	*667.7 Reg. Comm. Exp. - Other*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	51	46	51	51	51	50	52	51	50	52	50	51	607	66	672
25	675.7 Miscellaneous Expenses	127	116	129	128	128	126	130	129	125	130	125	128	1,521	88	1,609
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	705	643	714	708	710	701	720	713	694	721	696	711	8,436	750	9,186

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	1,000	960	1,042	1,040	1,024	1,012	1,021	1,022	1,009	1,032	985	1,010	12,166	943	13,108
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	250	240	260	260	256	253	255	255	252	258	249	252	3,040	91	3,131
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	17	16	18	17	17	17	17	17	17	17	17	17	205	28	232
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	46	44	48	48	47	46	47	47	46	47	46	46	557	120	677
9	631.8 Contractual Services - Eng.	8	7	8	8	8	8	8	8	8	8	8	8	93	0	93
10	632.8 Contractual Services - Acct.	41	39	42	42	42	41	42	42	41	42	41	41	495	0	495
11	633.8 Contractual Services - Legal	25	24	26	26	25	25	25	25	25	25	24	25	299	0	299
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	63	61	66	66	65	64	65	65	64	65	63	64	770	359	1,129
14	641.8 Rental of Real Building/Real Property	36	35	38	38	37	37	37	37	37	38	36	37	443	69	512
15	642.8 Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	2	20	12	32
16	650.8 Transportation Expense	18	17	19	19	18	18	18	18	18	18	18	18	217	11	227
17	656.8 Insurance - Vehicle	28	27	29	29	29	28	29	29	28	29	28	28	340	0	340
18	657.8 Insurance - General Liability	57	55	60	60	59	58	59	59	58	59	57	58	698	145	843
19	658.8 Insurance - Workman's Comp (2)	17	16	18	18	18	17	17	17	17	18	17	17	208	3	211
20	659.8 Insurance - Other	6	5	6	6	6	6	6	6	6	6	6	6	69	0	69
21	660.8 Advertising Expense	6	6	6	6	6	6	6	6	6	6	6	6	76	68	144
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	169	162	176	175	173	171	172	172	170	174	168	170	2,051	0	2,051
23	667.8 Reg. Comm. Exp. - Other	14	13	14	14	14	14	14	14	14	14	13	14	165	0	165
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	282	271	294	294	289	286	288	289	285	291	281	285	3,437	396	3,833
26	TOTAL WATER ALLOCATED A & G EXPENSES	2,083	1,999	2,171	2,166	2,134	2,108	2,127	2,130	2,103	2,149	2,072	2,104	25,349	2,243	27,592

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

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Note: May not cross [illegible] due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	18,623	1,093	(1,742)	17,974	0	410	212	0	0	856	1,478	19,452
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	4,625	(133)	0	4,491	0	102	53	0	0	0	155	4,647
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	5,908	0	(23)	5,885	0	28	0	0	(451)	0	(423)	5,462
6	616.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.8 Chemicals	318	6	(0)	324	0	0	0	0	(26)	0	(26)	298
8	620.1-.8 Materials & Supplies	2,700	53	(84)	2,669	0	50	69	26	0	0	145	2,814
9	631.1-.8 Contractual Services - Eng.	101	2	(10)	93	0	0	0	0	0	0	0	93
10	632.1-.8 Contractual Services - Acct.	536	10	(51)	495	0	0	0	0	0	0	0	495
11	633.1-.8 Contractual Services - Legal	323	6	(31)	299	0	0	0	0	0	0	0	299
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	3,289	64	(80)	3,274	0	128	232	0	0	0	359	3,633
14	641.1-.8 Rental of Real Building/Real Property	480	9	(46)	443	0	89	0	0	0	0	69	512
15	642.1-.8 Rental of Equipment	28	1	(3)	26	0	10	2	0	0	0	12	38
16	650.1-.8 Transportation Expense	423	8	(41)	391	0	32	0	0	0	0	32	424
17	656.1-.8 Insurance - Vehicle	368	7	(35)	340	0	0	0	0	0	0	0	340
18	657.1-.8 Insurance - General Liability	756	15	(72)	698	0	145	0	0	0	0	145	843
19	658.1-.8 Insurance - Workman's Comp (2)	333	(26)	0	307	0	7	0	0	0	0	7	314
20	659.1-.8 Insurance - Other	75	1	(7)	69	0	0	0	0	0	0	0	69
21	660.1-.8 Advertising Expense	82	2	(8)	76	0	0	68	0	0	0	68	144
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	2,051	2,051	0	0	0	0	0	0	0	2,051
23	667.1-.8 Reg. Comm. Exp. - Other	182	0	(17)	165	0	0	0	0	0	0	0	165
24	670.1-.8 Bad Debt Expense	657	0	(50)	607	0	66	0	0	0	0	66	672
25	675.1-.8 Miscellaneous Expenses	6,725	131	(514)	6,343	0	228	255	0	0	0	484	6,826
26	**TOTAL WATER O & M EXPENSES**	46,532	1,250	(763)	47,019	0	1,275	890	26	(476)	856	2,572	49,591

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	1,108	65	0	1,173	0	0	0	0	0	56	56	1,229
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	275	18	0	293	0	0	0	0	0	0	0	293
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	5,665	0	0	5,665	0	0	0	0	(451)	0	(451)	5,214
6	616.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.1-.6 Chemicals	318	6	(0)	324	0	0	0	0	(26)	0	(26)	298
8	620.1-.6 Materials & Supplies	1,830	36	(0)	1,865	0	0	0	0	0	0	0	1,865
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	2,456	48	0	2,504	0	0	0		0	0	0	2,504
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	6	0	(0)	6	0	0	0	0	0	0	0	6
16	650.1-.6 Transportation Expense	0	0	0	0	0	0	0	0	0	0	0	0
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	20	0	0	20	0	0	0	0	0	0	0	20
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	1,357	26	0	1,384	0	0	0	0	0	0	0	1,384
26	TOTAL WATER DIRECT O & M EXPENSES	13,034	200	0	13,234	0	0	0	0	(476)	56	(421)	12,813

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	4,832	284	(481)	4,635	0	259	0	0	0	221	480	5,114
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	1,200	(42)	0	1,158	0	65	0	0	0	0	65	1,223
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	17	0	(2)	15	0	0	0	0	0	0	0	15
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	267	5	(26)	246	0	26	0	0	0	0	26	272
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	189	4	(18)	174	0	22	0	0	0	0	22	196
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	86	(7)	0	79	0	4	0	0	0	0	4	84
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	657	0	(50)	607	0	66	0	0	0	0	66	672
25	675.7	Miscellaneous Expenses	1,647	32	(158)	1,521	0	88	0	0	0	0	88	1,609
26		TOTAL WATER O & M EXPENSES	8,894	276	(734)	8,436	0	529	0	0	0	221	750	9,186

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.958% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	12,883	745	(1,262)	12,166	0	151	212	0	0	580	943	13,108
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	3,150	(109)	0	3,040	0	38	53	0	0	0	91	3,131
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	226	0	(21)	205	0	28	0	0	0	0	28	232
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	604	12	(58)	557	0	24	89	26	0	0	120	677
9	631.8	Contractual Services - Eng.	101	2	(10)	93	0	0	0	0	0	0	0	93
10	632.8	Contractual Services - Acct.	536	10	(51)	495	0	0	0	0	0	0	0	495
11	633.8	Contractual Services - Legal	323	6	(31)	299	0	0	0	0	0	0	0	299
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	834	16	(80)	770	0	126	232	0	0	0	359	1,129
14	641.8	Rental of Real Building/Real Property	480	9	(46)	443	0	69	0	0	0	0	69	512
15	642.8	Rental of Equipment	22	0	(2)	20	0	10	2	0	0	0	12	32
16	650.8	Transportation Expense	235	5	(22)	217	0	11	0	0	0	0	11	227
17	656.8	Insurance - Vehicle	368	7	(35)	340	0	0	0	0	0	0	0	340
18	657.8	Insurance - General Liability	756	15	(72)	698	0	145	0	0	0	0	145	843
19	658.8	Insurance - Workman's Comp (2)	227	(19)	0	208	0	3	0	0	0	0	3	211
20	659.8	Insurance - Other	75	1	(7)	69	0	0	0	0	0	0	0	69
21	660.8	Advertising Expense	82	2	(8)	76	0	0	68	0	0	0	68	144
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	2,051	2,051	0	0	0	0	0	0	0	2,051
23	667.8	Reg. Comm. Exp. - Other	182	0	(17)	165	0	0	0	0	0	0	0	165
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	3,721	73	(357)	3,437	0	141	255	0	0	0	396	3,833
26		TOTAL WATER O & M EXPENSES	24,603	775	(29)	25,349	0	747	890	26	0	580	2,243	27,592

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)

Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	18,623	19,452	828	4.45%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	4,625	4,647	22	0.48%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	5,908	5,462	(446)	(7.55%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	318	298	(20)	(6.22%)
8	620.1-.8	Materials & Supplies	2,700	2,814	114	4.22%
9	631.1-.8	Contractual Services - Eng.	101	93	(8)	(7.63%)
10	632.1-.8	Contractual Services - Acct.	536	495	(41)	(7.63%)
11	633.1-.8	Contractual Services - Legal	323	299	(25)	(7.63%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	3,290	3,633	343	10.44%
14	641.1-.8	Rental of Real Building/Real Property	480	512	33	6.84%
15	642.1-.8	Rental of Equipment	28	38	10	37.17%
16	650.1-.8	Transportation Expense	423	424	0	0.04%
17	656.1-.8	Insurance - Vehicle	368	340	(28)	(7.63%)
18	657.1-.8	Insurance - General Liability	756	843	87	11.54%
19	658.1-.8	Insurance - Workman's Comp	333	314	(19)	(5.71%)
20	659.1-.8	Insurance - Other	75	69	(6)	(7.63%)
21	660.1-.8	Advertising Expense	82	144	62	75.65%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	2,051	2,051	100.00%
23	667.1-.8	Reg. Comm. Exp. - Other	182	165	(17)	(9.54%)
24	670.1-.8	Bad Debt Expense	657	672	15	2.35%
25	675.1-.8	Miscellaneous Expenses	6,725	6,826	101	1.50%
26	**TOTAL WATER O & M EXPENSES**		46,533	49,591	3,059	6.57%
27	**TOTAL (LESS ACCTS 666 & 667)**		46,351	47,376	1,025	2.21%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.6	Salaries & Wages - Employees	1,108	1,229	121	10.92%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	275	293	18	6.55%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	5,665	5,214	(451)	(7.96%)
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	318	298	(20)	(6.29%)
8	620.1-.6	Materials & Supplies	1,830	1,865	35	1.91%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	2,456	2,504	48	1.95%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	6	6	0	0.00%
16	650.1-.6	Transportation Expense	0	0	0	0.00%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	20	20	0	0.00%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	1,357	1,384	27	1.99%
26		**TOTAL WATER O & M EXPENSES**	13,035	12,813	(222)	(1.70%)
27		**TOTAL (LESS ACCTS 666 & 667)**	13,035	12,813	(222)	(1.70%)

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1)	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees		4,832	5,114	282	5.84%
2	603.7	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.7	Employee Pensions & Benefits		1,200	1,223	23	1.92%
4	610.7	Purchased Water		0	0	0	0.00%
5	615.7	Purchased Power		17	15	(2)	(11.92%)
6	616.7	Fuel for Power Production		0	0	0	0.00%
7	618.7	Chemicals		0	0	0	0.00%
8	620.7	Materials & Supplies		267	272	5	1.87%
9	631.7	Contractual Services - Eng.		0	0	0	0.00%
10	632.7	Contractual Services - Acct.		0	0	0	0.00%
11	633.7	Contractual Services - Legal		0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.7	Contractual Services - Other		0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property		0	0	0	0.00%
15	642.7	Rental of Equipment		0	0	0	0.00%
16	650.7	Transportation Expense		189	196	7	3.71%
17	656.7	Insurance - Vehicle		0	0	0	0.00%
18	657.7	Insurance - General Liability		0	0	0	0.00%
19	658.7	Insurance - Workman's Comp		86	84	(3)	(3.47%)
20	659.7	Insurance - Other		0	0	0	0.00%
21	660.7	Advertising Expense		0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other		0	0	0	0.00%
24	670.7	Bad Debt Expense		657	672	15	2.28%
25	675.7	Miscellaneous Expenses		1,647	1,609	(38)	(2.31%)
26	**TOTAL WATER O & M EXPENSES**			8,894	9,186	289	3.25%
27	**TOTAL (LESS ACCTS 666 & 667)**			8,894	9,186	289	3.25%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account No. and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	12,683	13,108	425	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	3,150	3,131	(19)	(0.60%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	226	232	6	2.66%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	604	677	74	12.26%
9	631.8	Contractual Services - Eng.	101	93	(8)	(7.92%)
10	632.8	Contractual Services - Acct.	536	495	(41)	(7.64%)
11	633.8	Contractual Services - Legal	323	299	(25)	(7.73%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	834	1,129	295	35.39%
14	641.8	Rental of Real Building/Real Property	480	512	33	6.88%
15	642.8	Rental of Equipment	22	32	10	45.56%
16	650.8	Transportation Expense	235	227	(7)	(2.98%)
17	656.8	Insurance - Vehicle	368	340	(28)	(7.61%)
18	657.8	Insurance - General Liability	756	843	87	11.51%
19	658.8	Insurance - Workman's Comp	227	211	(16)	(7.05%)
20	659.8	Insurance - Other	75	69	(6)	(8.00%)
21	660.8	Advertising Expense	82	144	62	75.73%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	2,051	2,051	100.00%
23	667.8	Reg. Comm. Exp. - Other	182	165	(17)	(9.34%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	3,721	3,833	112	3.01%
26		**TOTAL WATER O & M EXPENSES**	24,603	27,592	2,988	12.14%
27		**TOTAL (LESS ACCTS 666 & 667)**	24,421	25,377	954	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$89	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	10	
51	Marco Island	Docket No. 920655-WS	$106,820	384	
52	GIGA	Docket No. 920199-WS	$677,601	2,436	
53	Lehigh	Docket No. 911188-WS	$67,100	241	
54			854,174	3,071	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	3,578	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	1,554	
58			1,427,241	5,132	
59	Total Projected Rate Case Expense		2,281,415	8,203	
60	Annual Amortization		$570,354	$2,051	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	450	
64	% of Total		100.000000%	0.359563%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Rebe	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Maintenance projects greater than 2% of test year revenues per system

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1996

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules

Please refer to Volume II for a complete description of allocated items, the allocation percentages, a description of the allocation methods, the amounts allocated and supporting schedules.

For rate making purposes, the following are the items which are allocated in this filing:

A-SCHEDULES (RATE BASE):

Allocated Items	Allocation Basis	Recap Schedules
(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)

B-SCHEDULES (INCOME STATEMENT):

Allocated Items	Allocation Basis	Recap Schedules
(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**										
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	0	40	2.50%	0	0	0	0.00%	0	0
4	339.1	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2	Land & Land Rights	1,191	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
8	305.2	Collect. & Impound.	0	50	2.00%	0	0	0	0.00%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	14,263	30	3.33%	475	0	475	0.00%	0	475
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	0	35	2.86%	0	0	0	0.00%	0	0
13	310.2	Power Generation Equpi.	21,124	20	5.00%	1,056	0	1,056	0.00%	0	1,056
14	311.2	Pumping Equipment	1,729	20	5.00%	86	0	86	0.00%	0	86
15	339.2	Other Plant & Misc.	1,109	25	4.00%	44	0	44	0.00%	0	44
16	**WATER TREATMENT PLANT**										
17	303.3	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
19	320.3	Water Treatment Equip.	46,656	22	4.55%	2,123	0	2,123	0.00%	0	2,123
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	1,078	25	4.00%	43	0	43	0.00%	0	43
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	20,199	37	2.70%	545	0	545	0.00%	0	545
26	331.4	Transmission & Distribution	51,165	43	2.33%	1,192	0	1,192	5.00%	60	1,132
27	333.4	Services	3,876	40	2.50%	97	0	97	0.00%	0	97
28	334.4	Meters & Meter Installation	65,214	20	5.00%	3,261	0	3,261	0.00%	0	3,261
29	335.4	Hydrants	83	45	2.22%	2	0	2	0.00%	0	2
30	339.4	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31	**GENERAL PLANT**										
32	303.5	Land & Land Rights	1,285	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	13,105	40	2.50%	328	0	328	0.00%	0	328
34	340.5	Office Furniture & Equipment	8,099	15	6.67%	540	0	540	0.00%	0	540
35	340.51	Computer Equipment	21,559	6	16.67%	3,594	0	3,594	0.00%	0	3,594
36	341.5	Transportation Equipment	12,437	6	16.67%	2,073	0	2,073	0.00%	0	2,073
37	342.5	Stores Equipment	117	18	5.56%	6	0	6	0.00%	0	6
38	343.5	Tools, Shop & Garage	4,514	16	6.25%	282	0	282	0.00%	0	282
39	344.5	Laboratory Equipment	4,093	15	6.67%	273	0	273	0.00%	0	273
40	345.5	Power Operated Equipment	5,170	12	8.33%	431	0	431	0.00%	0	431
41	346.5	Communication Equipment	2,346	10	10.00%	235	0	235	0.00%	0	235
42	347.5	Miscellaneous Equipment	1,055	15	6.67%	70	0	70	0.00%	0	70
43	348.5	Other Tangible Plant	1,985	10	10.00%	199	0	199	0.00%	0	199
44		**INTANGIBLE PLANT**	0		0.00%	0	0	0	0.00%	0	0
45		**SUPPLY & PUMPING**	39,416		4.21%	1,661	0	1,661	0.00%	0	1,661
46		**WATER TREATMENT PLANT**	47,734		4.54%	2,166	0	2,166	0.00%	0	2,166
47		**TRANSMISSION & DISTRIBUTION**	140,537		3.63%	5,097	0	5,097	1.18%	60	5,037
48		**GENERAL PLANT**	75,765		10.60%	8,031	0	8,031	0.00%	0	8,031
49		**TOTAL DEPRECIATION EXPENSE**	303,452		5.59%	16,955	0	16,955	0.35%	60	16,895
50		**LESS: AMORTIZATION OF CIAC**				(922)	0	(922)		0	(922)
51		**NET DEPRECIATION EXPENSE - WATER**				16,033	0	16,033		60	15,973

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	0	4.12%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.33%	0	0	0	0.00%	0	0
3	Meter Installation Fees	18,432	5.00%	922	0	922	0.00%	0	922
4	Contributed Lines	0	2.33%	0	0	0	1.18%	0	0
5	Contributed Property Other Than Lines	0	3.94%	0	0	0	0.00%	0	0
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	**TOTAL WATER CIAC AMORT. EXP.**	18,432		922	0	922		0	922

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	0	0	0.00%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	14,263	475	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	0	0	0.00%
8	310.2 Power Generation Equipment	21,124	1,056	5.00%
9	311.2 Pumping Equipment	1,729	86	4.97%
10	339.2 Other Plant & Miscellaneous	1,109	44	3.97%
11	304.3 Structures & Improvements	0	0	0.00%
12	320.3 Water Treatment Equipment	46,656	2,123	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	1,078	43	3.99%
15	330.4 Distribution Reservoirs	20,199	545	2.70%
16	**COMPOSITE RATE**	106,158	4,372	4.12%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	51,165	1,192	2.33%
20	335.4 Hydrants	83	2	2.41%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	51,248	1,194	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	65,214	3,261	5.00%
25	**COMPOSITE RATE**	65,214	3,261	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	3,876	97	2.50%
28	**COMPOSITE RATE**	3,876	97	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	106,158	4,372	4.12%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	51,248	1,194	2.33%
32	Meter Installation Fees (Line 25)	65,214	3,261	5.00%
33	Service Installation Fees (Line 28)	3,876	97	2.50%
34	**COMPOSITE RATE**	226,496	8,924	3.94%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	2,136	0	2,136	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,438	118	1,556	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,438	118	1,556		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	464	2,456	2,920		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	464	2,456	2,920		
10	Non-used & Useful Percent			0.84%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(25)	(25)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	464	2,431	2,895		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	4,038	2,549	6,588		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1996 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	47,468	0	47,468	B-4(W)
3	Less:				
4	O & M Expenses	47,019	2,572	49,591	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	15,973	0	15,973	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	4,038	2,549	6,588	B-15(W)
8	Pre-Tax Operating Expenses	67,031	5,121	72,152	
9	**PRE-TAX OPERATING INCOME**	(19,563)	(5,121)	(24,684)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(19,563)	(5,121)	(24,684)	
12	Less:				
13	Interest Expense:				
14	Rate Base	194,671	0	194,671	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	10,298	0	10,298	C-3
17	Net Taxable Income (L11 - L16)	(29,861)	(5,121)	(34,982)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(11,519)	(1,976)	(13,494)	
20	Less:				
21	Parent Debt Adjustment	464	0	464	C-1(W)
22	Investment Tax Credit	66	0	66	C-7(W)
23	**TOTAL INCOME TAXES**	(12,049)	(1,976)	(14,025)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [ ]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.35%	0.00%	0.35%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	47,832,364	0	47,832,364	A-5 (W)
2	Utility Land & Land Rights	9,600,369	220,855	9,821,224	A-5 (W)
3	Non-Used and Useful	(1,724,398)	0	(1,724,398)	A-7 (W)
4	Construction Work in Progress	0	0	0	—
5	Accumulated Depreciation	(12,866,866)	283,031	(12,583,835)	A-9 (W)
6	CIAC	(6,417,750)	(12)	(6,417,762)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,642,452	0	1,642,452	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(46,363)	0	(46,363)	Vol. II
13	Deferred Taxes	175,290	0	175,290	C-7 (W)
14	Working Capital Allowance	268,571	0	268,571	A-17 (W)
15	Other	1,319,227	0	1,319,227	A-21(W)
16	**TOTAL WATER RATE BASE**	39,782,896	503,874	40,286,770	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1. N/A	0	0	
3				
4	2. N/A	0	0	
5				
6	3. Lehigh Line extensions	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1. Used and Useful land adjustments	220,855	220,855	
11				
12	2.	0	0	
13				
14		220,855	220,855	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1. N/A	0	0	
29				
30	2. N/A	0	0	
31				
32	3. Pre-1992 depreciation retirements not reflected in MFR's	5,403	5,403	
33				
34	4. Post-1992 cost of removal	116,084	116,084	
35				
36	5. Accum Depreciation reduction related to NU&U Mains	161,544	161,544	
37				
38		283,031	283,031	
39	**F. CIAC:**			A-12 (W)
40	1. Transfer Unclaimed Refunds to CIAC	(12)	(12)	
41				
42	2.	0	0	
43				
44				
45		(12)	(12)	
46				
47	**SUBTOTAL**	723,544	596,621	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9			0	
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15			0	
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21			0	
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27			0	
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33			0	
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39			0	
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	723,544	596,621	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1	**Balance per order 12/31/84**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**Balance per order 12/31/88**	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2	**Balance per books 12/31/90**		0
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**Balance per order 12/31/91(Burnt Store) and 04/30/92 (Marco Island)**		37,160,646
10	Utility Adjustments to ordered balance (1)		22,454
11	1992 Additions		722,404
12	1992 Retirements		8,827
13	1992 Adjustments		0
14	1992 Net Additions		713,577
15	**12/31/92 Balance**		37,896,677
16	**Balance per order 12/31/92**		0
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		439,681
19	1993 Retirements		63,440
20	1993 Adjustments	General Plant Allocation True-up	90,054
21	1993 Net Additions		466,296
22	**12/31/93 Balance**		38,362,972
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		9,340,582
26	1994 Retirements		27,628
27	1994 Adjustments		0
28	1994 Net Additions		9,312,954
29	**12/31/94 Balance**		47,675,927
30	**Balance per books 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(7,467)
32	1995 Additions		7,077,068
33	1995 Retirements		257,816
34	1995 Adjustments		0
35	1995 Net Additions		6,819,252
36	**12/31/95 Balance**		54,487,712
37	**Balance per order 12/31/95**		0
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(69,714)
39	1996 Additions		4,426,261
40	1996 Retirements		6,788
41	1996 Adjustments	Marco Island land adjustment	220,855
42	1996 Net Additions		4,640,327
43	**12/31/96 Balance**		59,058,326

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	4,637	0	0	0	4,637	0	4,637	4,637	0	4,637
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	9,582,699	0	0	0	9,582,699	220,855	9,803,554	9,582,699	220,855	9,803,554
7	304.2 Structures & Improvements	782,205	0	0	0	782,205	0	782,205	782,205	0	782,205
8	305.2 Collecting & Impounding reservoirs	186,257	0	0	0	186,257	0	186,257	186,257	0	186,257
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	898,664	0	0	0	898,664	0	898,664	898,664	0	898,664
11	308.2 Infiltration Galleries & Tunnels	264,911	0	0	0	264,911	0	264,911	264,911	0	264,911
12	309.2 Supply Mains	5,723,653	0	0	0	5,723,653	0	5,723,653	5,723,653	0	5,723,653
13	310.2 Power Generation Equipment	305,890	0	0	0	305,890	0	305,890	305,890	0	305,890
14	311.2 Pumping Equipment	3,899,961	168,200	0	168,200	4,068,161	0	4,068,161	4,004,750	0	4,004,750
15	339.2 Other Plant & Miscellaneous	128	0	0	0	128	0	128	128	0	128
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3,437,375	699,554	0	699,554	4,136,929	0	4,136,929	4,013,176	0	4,013,176
19	320.3 Water Treatment Equipment	15,380,610	3,342,940	(6,000)	3,336,940	18,717,550	0	18,717,550	17,599,735	0	17,599,735
20	321.3 Permeators	1,537,375	0	0	0	1,537,375	0	1,537,375	1,537,375	0	1,537,375
21	339.3 Other Plant & Miscellaneous	0	29,637	0	29,637	29,637	0	29,637	14,819	0	14,819
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	2,040,325	0	0	0	2,040,325	0	2,040,325	2,040,325	0	2,040,325
26	331.4 Transmission & Distribution	5,939,936	11,900	0	11,900	5,951,836	0	5,951,836	5,943,597	0	5,943,597
27	333.4 Services	1,872,565	27,661	0	27,661	1,900,226	0	1,900,226	1,886,396	0	1,886,396
28	334.4 Meters & Meter Installation	1,401,369	51,898	0	51,898	1,453,266	0	1,453,266	1,427,318	0	1,427,318
29	335.4 Hydrants	174,679	0	0	0	174,679	0	174,679	174,679	0	174,679
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	17,669	0	0	0	17,669	0	17,669	17,669	0	17,669
33	304.5 Structures & Improvements	179,656	1,519	(788)	730	180,386	0	180,386	180,151	0	180,151
34	340.5 Office Furniture & Equipment	111,333	0	0	0	111,333	0	111,333	111,333	0	111,333
35	340.51 Computer Equipment	262,301	56,264	0	56,264	318,565	0	318,565	296,359	0	296,359
36	341.5 Transportation Equipment	166,396	7,560	0	7,560	173,956	0	173,956	170,972	0	170,972
37	342.5 Stores Equipment	1,604	0	0	0	1,604	0	1,604	1,604	0	1,604
38	343.5 Tools, Shop & Garage Equipment	60,675	2,278	0	2,278	62,953	0	62,953	62,053	0	62,053
39	344.5 Laboratory Equipment	55,190	1,787	0	1,787	56,977	0	56,977	56,272	0	56,272
40	345.5 Power Operated Equipment	55,898	25,063	0	25,063	80,961	0	80,961	71,069	0	71,069
41	346.5 Communication Equipment	32,247	0	0	0	32,247	0	32,247	32,247	0	32,247
42	347.5 Miscellaneous Equipment	14,498	0	0	0	14,498	0	14,498	14,498	0	14,498
43	348.5 Other Tangible Plant	27,290	0	0	0	27,290	0	27,290	27,290	0	27,290
44	**INTANGIBLE PLANT**	4,637	0	0	0	4,637	0	4,637	4,637	0	4,637
45	**SUPPLY & PUMPING**	21,644,369	168,200	0	168,200	21,812,569	220,855	22,033,424	21,749,159	220,855	21,970,014
46	**WATER TREATMENT PLANT**	20,355,361	4,072,131	(6,000)	4,066,131	24,421,492	0	24,421,492	23,165,105	0	23,165,105
47	**TRANSMISSION & DISTRIBUTION**	11,428,873	91,459	0	91,459	11,520,333	0	11,520,333	11,472,315	0	11,472,315
48	**GENERAL PLANT**	984,758	94,470	(788)	93,682	1,078,440	0	1,078,440	1,041,517	0	1,041,517
49	**TOTAL PLANT IN SERVICE**	54,417,998	4,426,261	(6,788)	4,419,472	58,837,471	220,855	59,058,326	57,432,732	220,855	57,653,587
50	**LAND & LAND RIGHTS**	9,600,369	0	0	0	9,600,369	220,855	9,821,224	9,600,369	220,855	9,821,224
51	**TOTAL PIS LESS LAND**	44,817,630	4,426,261	(6,788)	4,419,472	49,237,102	0	49,237,102	47,832,364	0	47,832,364

6/2/95 3:29 PM A05W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	0	4,637
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	9,582,699	9,582,699	9,582,699	9,582,699	9,582,699	9,582,699	9,582,699	9,582,699	9,582,699	9,582,699	9,582,699	9,582,699	9,582,699	0	9,582,699
7	304.2 Structures & Improvements	782,205	782,205	782,205	782,205	782,205	782,205	782,205	782,205	782,205	782,205	782,205	782,205	782,205	0	782,205
8	305.2 Collecting & Impounding reservoirs	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	0	186,257
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	898,664	898,664	898,664	898,664	898,664	898,664	898,664	898,664	898,664	898,664	898,664	898,664	898,664	0	898,664
11	308.2 Infiltration Galleries & Tunnels	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	0	264,911
12	309.2 Supply Mains	5,723,653	5,723,653	5,723,653	5,723,653	5,723,653	5,723,653	5,723,653	5,723,653	5,723,653	5,723,653	5,723,653	5,723,653	5,723,653	0	5,723,653
13	310.2 Power Generation Equipment	305,890	305,890	305,890	305,890	305,890	305,890	305,890	305,890	305,890	305,890	305,890	305,890	305,890	0	305,890
14	311.2 Pumping Equipment	3,899,961	3,899,961	3,899,961	3,899,961	3,916,821	4,068,161	4,068,161	4,068,161	4,068,161	4,068,161	4,068,161	4,068,161	4,068,161	168,200	4,004,750
15	339.2 Other Plant & Miscellaneous	126	126	126	126	126	126	126	126	126	126	126	126	126	0	126
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3,437,375	3,909,619	3,909,619	3,909,619	3,909,619	4,136,929	4,136,929	4,136,929	4,136,929	4,136,929	4,136,929	4,136,929	4,136,929	899,554	4,013,176
19	320.3 Water Treatment Equipment	15,380,610	15,380,610	15,380,610	15,380,610	17,545,507	18,711,650	18,711,650	18,717,550	18,717,550	18,717,550	18,717,550	18,717,550	18,717,550	3,336,940	17,569,735
20	321.3 Permeators	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	1,537,375	0	1,537,375
21	339.3 Other Plant & Miscellaneous	0	2,470	4,939	7,409	9,879	12,348	14,819	17,289	19,758	22,228	24,698	27,167	29,637	29,637	14,819
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	2,040,325	2,040,325	2,040,325	2,040,325	2,040,325	2,040,325	2,040,325	2,040,325	2,040,325	2,040,325	2,040,325	2,040,325	2,040,325	0	2,040,325
26	331.4 Transmission & Distribution	5,939,936	5,939,936	5,939,936	5,939,936	5,939,936	5,939,936	5,939,936	5,939,936	5,939,936	5,951,836	5,951,836	5,951,836	5,951,836	11,900	5,943,597
27	333.4 Services	1,872,565	1,874,870	1,877,175	1,879,480	1,881,785	1,884,090	1,886,396	1,888,701	1,891,006	1,893,311	1,895,616	1,897,921	1,900,226	27,661	1,886,396
28	334.4 Meters & Meter Installation	1,401,369	1,405,693	1,410,018	1,414,343	1,418,667	1,422,992	1,427,319	1,431,643	1,435,968	1,440,293	1,444,617	1,448,942	1,453,266	51,898	1,427,318
29	335.4 Hydrants	174,679	174,679	174,679	174,679	174,679	174,679	174,679	174,679	174,679	174,679	174,679	174,679	174,679	0	174,679
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	17,669	17,669	17,669	17,669	17,669	17,669	17,669	17,669	17,669	17,669	17,669	17,669	17,669	0	17,669
33	304.5 Structures & Improvements	179,656	180,258	180,305	180,429	180,454	180,479	179,838	179,863	179,887	180,012	180,132	180,262	180,386	730	180,151
34	340.5 Office Furniture & Equipment	111,333	111,333	111,333	111,333	111,333	111,333	111,333	111,333	111,333	111,333	111,333	111,333	111,333	0	111,333
35	340.51 Computer Equipment	262,301	284,621	286,343	290,945	291,862	292,779	298,243	299,160	300,077	304,679	309,124	313,963	318,565	56,264	296,359
36	341.5 Transportation Equipment	166,396	169,395	169,627	170,245	170,368	170,492	171,226	171,349	171,472	172,090	172,888	173,338	173,956	7,560	170,972
37	342.5 Stores Equipment	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604	1,604	0	1,604
38	343.5 Tools, Shop & Garage Equipment	60,675	61,576	61,648	61,834	61,871	61,909	62,130	62,167	62,204	62,390	62,570	62,766	62,953	2,278	62,053
39	344.5 Laboratory Equipment	55,190	55,899	55,954	56,100	56,129	56,158	56,332	56,361	56,390	56,536	56,677	56,831	56,977	1,787	56,272
40	345.5 Power Operated Equipment	55,898	65,841	66,608	66,858	69,066	69,475	71,908	72,317	72,726	74,776	76,756	78,911	80,961	25,063	71,069
41	346.5 Communication Equipment	32,247	32,247	32,247	32,247	32,247	32,247	32,247	32,247	32,247	32,247	32,247	32,247	32,247	0	32,247
42	347.5 Miscellaneous Equipment	14,498	14,498	14,498	14,498	14,498	14,498	14,498	14,498	14,498	14,498	14,498	14,498	14,498	0	14,498
43	348.5 Other Tangible Plant	27,290	27,290	27,290	27,290	27,290	27,290	27,290	27,290	27,290	27,290	27,290	27,290	27,290	0	27,290
44	**INTANGIBLE PLANT**	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	4,637	0	4,637
45	**SUPPLY & PUMPING**	21,644,369	21,644,369	21,644,369	21,644,369	21,661,029	21,812,569	21,812,569	21,812,569	21,812,569	21,812,569	21,812,569	21,812,569	21,812,569	168,200	21,749,159
46	**WATER TREATMENT PLANT**	20,355,361	20,830,075	20,832,544	20,835,014	23,002,381	24,396,303	24,400,774	24,409,144	24,411,613	24,414,083	24,416,553	24,419,022	24,421,492	4,066,131	23,165,105
47	**TRANSMISSION & DISTRIBUTION**	11,428,873	11,435,503	11,442,133	11,448,762	11,455,392	11,462,022	11,468,655	11,475,284	11,481,914	11,500,444	11,507,073	11,513,703	11,520,333	91,459	11,472,315
48	**GENERAL PLANT**	984,758	1,022,234	1,025,125	1,032,852	1,034,392	1,035,932	1,044,317	1,045,857	1,047,397	1,055,124	1,062,588	1,070,712	1,078,440	93,682	1,041,517
49	**TOTAL PLANT IN SERVICE**	54,417,998	54,936,818	54,948,808	54,965,635	57,157,831	58,713,463	58,730,952	58,747,491	58,758,130	58,786,857	58,803,420	58,820,644	58,837,471	4,419,472	57,432,732
50	**LAND & LAND RIGHTS**	9,600,369	9,600,369	9,600,369	9,600,369	9,600,369	9,600,369	9,600,369	9,600,369	9,600,369	9,600,369	9,600,369	9,600,369	9,600,369	0	9,600,369
51	**TOTAL PIS LESS LAND**	44,817,630	45,336,449	45,348,439	45,365,266	47,557,463	49,113,095	49,130,583	49,147,123	49,157,762	49,186,489	49,203,051	49,220,275	49,237,102	4,419,472	47,832,364

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	16,660	151,540	0	0	0	0	0	0	0	168,200	104,789
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	472,244	0	0	0	227,310	0	0	0	0	0	0	0	699,554	575,801
19	320.3 Water Treatment Equipment	0	0	0	2,164,897	1,166,143	0	5,900	0	0	0	0	0	3,336,940	2,219,124
20	*321.3 Permeators*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2,470	2,470	2,470	2,470	2,470	2,471	2,470	2,470	2,470	2,470	2,470	2,470	29,637	14,818
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	11,900	0	0	0	11,900	3,662
27	333.4 Services	2,305	2,305	2,305	2,305	2,305	2,306	2,305	2,305	2,305	2,305	2,305	2,305	27,661	13,830
28	334.4 Meters & Meter Installation	4,325	4,325	4,325	4,325	4,325	4,327	4,325	4,325	4,325	4,325	4,325	4,325	*51,898*	*25,949*
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	602	46	124	25	25	(641)	25	25	124	120	131	124	730	495
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	22,320	1,722	4,602	917	917	5,463	917	917	4,602	4,445	4,839	4,602	56,264	34,058
36	341.5 Transportation Equipment	2,999	231	618	123	123	734	123	123	618	597	650	618	7,560	4,576
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	904	70	186	37	37	221	37	37	186	180	196	186	2,278	1,379
39	344.5 Laboratory Equipment	709	55	146	29	29	173	29	29	146	141	154	146	1,787	1,082
40	345.5 Power Operated Equipment	9,942	767	2,050	409	409	2,434	409	409	2,050	1,980	2,155	2,050	25,063	15,171
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	*347.5 Miscellaneous Equipment*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	16,660	151,540	0	0	0	0	0	0	0	168,200	104,789
46	**WATER TREATMENT PLANT**	474,714	2,470	2,470	2,167,367	1,395,923	2,471	8,370	2,470	2,470	2,470	2,470	2,470	4,066,131	2,809,743
47	**TRANSMISSION & DISTRIBUTION**	6,630	6,630	6,630	6,630	6,630	6,633	6,630	6,630	18,530	6,630	6,630	6,630	91,459	43,441
48	**GENERAL PLANT**	37,476	2,891	7,728	1,540	1,540	8,365	1,540	1,540	7,728	7,463	8,124	7,728	93,682	56,761
49	**TOTAL NET ADDITIONS**	518,820	11,990	16,827	2,192,196	1,555,632	17,489	16,539	10,639	28,727	16,562	17,224	16,827	4,419,472	3,014,734
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	518,820	11,990	16,827	2,192,196	1,555,632	17,489	16,539	10,639	28,727	16,562	17,224	16,827	4,419,472	3,014,734

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of last year gross additions for PIS by account for each month of the last year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	16,660	151,540	0	0	0	0	0	0	0	168,200	104,789
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	472,244	0	0	0	227,310	0	0	0	0	0	0	0	699,554	575,801
19	320.3 Water Treatment Equipment	0	0	0	2,164,897	1,166,143	0	11,900	0	0	0	0	0	3,342,940	2,221,894
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2,470	2,470	2,470	2,470	2,470	2,471	2,470	2,470	2,470	2,470	2,470	2,470	29,637	14,818
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	11,900	0	0	0	11,900	3,662
27	333.4 Services	2,305	2,305	2,305	2,305	2,305	2,306	2,305	2,305	2,305	2,305	2,305	2,305	27,661	13,830
28	334.4 Meters & Meter Installation	4,325	4,325	4,325	4,325	4,325	4,327	4,325	4,325	4,325	4,325	4,325	4,325	51,898	25,949
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	602	46	124	25	25	147	25	25	124	120	131	124	1,519	919
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	22,320	1,722	4,602	917	917	5,463	917	917	4,602	4,445	4,839	4,602	56,264	34,058
36	341.5 Transportation Equipment	2,999	231	618	123	123	734	123	123	618	597	650	618	7,560	4,576
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	904	70	186	37	37	221	37	37	186	180	196	186	2,278	1,379
39	344.5 Laboratory Equipment	709	55	146	29	29	173	29	29	146	141	154	146	1,787	1,082
40	345.5 Power Operated Equipment	9,942	767	2,050	409	409	2,434	409	409	2,050	1,980	2,155	2,050	25,063	15,171
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	16,660	151,540	0	0	0	0	0	0	0	168,200	104,789
46	**WATER TREATMENT PLANT**	474,714	2,470	2,470	2,167,367	1,395,923	2,471	14,370	2,470	2,470	2,470	2,470	2,470	4,072,131	2,812,513
47	**TRANSMISSION & DISTRIBUTION**	6,630	6,630	6,630	6,630	6,630	6,633	6,630	6,630	18,530	6,630	6,630	6,630	91,459	43,441
48	**GENERAL PLANT**	37,476	2,891	7,728	1,540	1,540	9,173	1,540	1,540	7,728	7,483	8,124	7,728	94,470	57,185
49	**TOTAL GROSS ADDITIONS**	518,820	11,990	16,827	2,192,196	1,555,632	18,277	22,539	10,639	28,727	16,562	17,224	16,827	4,426,261	3,017,928
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	518,820	11,990	16,827	2,192,196	1,555,632	18,277	22,539	10,639	28,727	16,562	17,224	16,827	4,426,261	3,017,928

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SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of last year retirements for PIS by account for each month of the last year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	6,000	0	0	0	0	0	6,000	2,769
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	788	0	0	0	0	0	0	788	424
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	6,000	0	0	0	0	0	6,000	2,769
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	788	0	0	0	0	0	0	788	424
49	**TOTAL RETIREMENTS**	0	0	0	0	0	788	6,000	0	0	0	0	0	6,788	3,193
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	788	6,000	0	0	0	0	0	6,788	3,193

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SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	220,855	0	0	0	0	0	0	0	0	0	0	0	220,855	220,855
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	220,855	0	0	0	0	0	0	0	0	0	0	0	220,855	220,855
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	220,855	0	0	0	0	0	0	0	0	0	0	0	220,855	220,855
50	**LAND & LAND RIGHTS**	220,855	0	0	0	0	0	0	0	0	0	0	0	220,855	220,855
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	4,637	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	9,803,554	0.00%	0
7	304.2 Structures & Improvements	782,205	3.91%	30,572
8	305.2 Collecting & Impounding reservoirs	186,257	4.01%	7,463
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	898,864	2.73%	24,563
11	*308.2 Infiltration Galleries & Tunnels*	264,911	4.01%	10,614
12	309.2 Supply Mains	5,723,853	3.98%	227,978
13	310.2 Power Generation Equipment	305,890	0.00%	0
14	311.2 Pumping Equipment	4,004,750	0.00%	0
15	339.2 Other Plant & Miscellaneous	128	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	*304.3 Structures & Improvements*	4,013,176	0.00%	0
19	320.3 Water Treatment Equipment	17,599,735	0.55%	97,062
20	321.3 Permeators	1,537,375	0.00%	0
21	339.3 Other Plant & Miscellaneous	14,819	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	*2,040,325*	*1.00%*	*20,383*
26	331.4 Transmission & Distribution	5,943,597	32.85%	1,952,524
27	333.4 Services	1,866,396	0.00%	0
28	334.4 Meters & Meter Installation	1,427,318	0.00%	0
29	335.4 Hydrants	174,679	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	17,669	0.00%	0
33	304.5 Structures & Improvements	180,151	0.00%	0
34	340.5 Office Furniture & Equipment	111,333	0.00%	0
35	340.51 Computer Equipment	296,359	0.00%	0
36	341.5 Transportation Equipment	170,972	0.00%	0
37	342.5 Stores Equipment	1,604	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	62,053	0.00%	0
39	344.5 Laboratory Equipment	56,272	0.00%	0
40	345.5 Power Operated Equipment	71,069	0.00%	0
41	346.5 Communication Equipment	32,247	0.00%	0
42	347.5 Miscellaneous Equipment	14,498	0.00%	0
43	348.5 Other Tangible Plant	27,290	0.00%	0
44	**INTANGIBLE PLANT**	4,637	0.00%	0
45	**SUPPLY & PUMPING**	21,970,014	1.37%	301,190
46	**WATER TREATMENT PLANT**	23,165,105	0.42%	97,062
47	**TRANSMISSION & DISTRIBUTION**	11,472,315	17.20%	1,972,907
48	**GENERAL PLANT**	1,041,517	0.00%	0
49	**TOTAL PLANT IN SERVICE**	57,653,587	4.11%	2,371,159
50	**LAND & LAND RIGHTS**	9,821,224	0.00%	0
51	**TOTAL PIS LESS LAND**	47,832,364	4.96%	2,371,159

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	2,371,159	0	2,371,159	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(630,776)	0	(630,776)	A-9 (W)
4	CIAC	(28,977)	0	(28,977)	A-12 (W)
5	Accumulated Amort. of CIAC	12,992	0	12,992	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	1,724,398	0	1,724,398	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	**Balance per order 12/31/84**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**Balance per order 12/27/88**	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**	0
2	**Balance per books 12/31/90**	0
3	Utility Adjustments to ordered balance (1)	0
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
	Balance per order 12/31/91	
8	**12/31/91 Balance**	0
9	**Balance per order 12/31/91(Burnt Store) and 04/30/92 (Marco Island)**	6,146,819
10	Utility Adjustments to ordered balance (1)	(407,053)
11	1992 Additions	1,105,504
12	1992 Retirements	8,827
13	1992 Adjustments	0
14	1992 Net Additions	1,096,676
15	**12/31/92 Balance**	6,836,442
16	**Balance per order 12/31/92**	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	1,631,904
19	1993 Retirements	63,440
20	1993 Adjustments	General Plant Allocation True-up 37,348
21	1993 Net Additions	1,605,812
22	**12/31/93 Balance**	8,442,254
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	1,762,859
26	1994 Retirements	27,628
27	1994 Adjustments	0
28	1994 Net Additions	1,735,231
29	**12/31/94 Balance**	10,177,485
30	**Balance per order 12/31/94**	0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up (3,317)
32	1995 Additions	1,923,590
33	1995 Retirements	257,816
34	1995 Adjustments	0
35	1995 Net Additions	1,665,774
36	**12/31/95 Balance**	11,839,942
37	**Balance per order 12/31/95**	0
38	**Adjustment to beginning balance**	General Plant re-allocation true-up (19,960)
39	1996 Additions	2,100,156
40	1996 Retirements	6,788
41	1996 Adjustments	Prior year depreciation retirement not recorded (283,031)
42	1996 Net Additions	1,810,337
43	**12/31/96 Balance**	13,630,319

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,671	116	1,787	0	1,787	1,729	0	1,729
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	177,748	23,701	201,449	0	201,449	189,599	0	189,599
8	305.2 Collecting & Impounding reservoirs	47,938	3,725	51,663	0	51,663	49,801	0	49,801
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	46,790	29,926	76,716	0	76,716	61,753	0	61,753
11	308.2 Infiltration Galleries & Tunnels	54,013	6,623	60,636	0	60,636	57,324	0	57,324
12	309.2 Supply Mains	888,486	163,696	1,052,182	(116,084)	936,098	970,334	(116,084)	854,250
13	310.2 Power Generation Equipment	62,374	15,295	77,669	0	77,669	70,021	0	70,021
14	311.2 Pumping Equipment	1,569,646	200,238	1,769,884	(5,403)	1,764,481	1,669,765	(5,403)	1,664,362
15	339.2 Other Plant & Miscellaneous	50	5	55	0	55	53	0	53
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	747,735	121,599	869,334	0	869,334	808,535	0	808,535
19	320.3 Water Treatment Equipment	3,029,687	794,788	3,824,475	0	3,824,475	3,427,312	0	3,427,312
20	321.3 Permeators	1,122,779	307,475	1,430,254	0	1,430,254	1,276,516	0	1,276,516
21	339.3 Other Plant & Miscellaneous	0	593	593	0	593	297	0	297
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	516,700	55,089	571,789	0	571,789	544,244	0	544,244
26	331.4 Transmission & Distribution	1,988,327	138,486	2,126,813	(161,544)	1,965,269	2,057,570	(161,544)	1,896,026
27	333.4 Services	422,664	47,160	469,824	0	469,824	446,244	0	446,244
28	334.4 Meters & Meter Installation	618,755	71,366	690,121	0	690,121	654,438	0	654,438
29	335.4 Hydrants	55,530	3,878	59,408	0	59,408	57,469	0	57,469
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	40,607	3,716	44,323	0	44,323	42,435	0	42,435
34	340.5 Office Furniture & Equipment	51,313	7,426	58,739	0	58,739	55,026	0	55,026
35	340.51 Computer Equipment	120,457	49,403	169,860	0	169,860	145,159	0	145,159
36	341.5 Transportation Equipment	122,913	28,501	151,414	0	151,414	137,164	0	137,164
37	342.5 Stores Equipment	544	90	634	0	634	589	0	589
38	343.5 Tools, Shop & Garage Equipment	31,397	3,878	35,275	0	35,275	33,336	0	33,336
39	344.5 Laboratory Equipment	8,164	3,753	11,917	0	11,917	10,041	0	10,041
40	345.5 Power Operated Equipment	57,040	5,921	62,961	0	62,961	60,000	0	60,000
41	346.5 Communication Equipment	15,078	3,225	18,303	0	18,303	16,690	0	16,690
42	347.5 Miscellaneous Equipment	3,645	967	4,612	0	4,612	4,129	0	4,129
43	348.5 Other Tangible Plant	17,930	2,729	20,659	0	20,659	19,295	0	19,295
44	**INTANGIBLE PLANT**	1,671	116	1,787	0	1,787	1,729	0	1,729
45	**SUPPLY & PUMPING**	2,847,045	443,209	3,290,254	(121,487)	3,168,767	3,068,650	(121,487)	2,947,163
46	**WATER TREATMENT PLANT**	4,900,201	1,224,455	6,124,656	0	6,124,656	5,512,660	0	5,512,660
47	**TRANSMISSION & DISTRIBUTION**	3,601,976	315,979	3,917,955	(161,544)	3,756,411	3,759,965	(161,544)	3,598,421
48	***GENERAL PLANT***	469,089	109,609	578,698	0	578,698	523,863	0	523,863
49	**TOTAL ACCUMULATED DEPRECIATION**	11,819,982	2,093,368	13,913,350	(283,031)	13,630,319	12,866,866	(283,031)	12,583,835

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,671	1,681	1,691	1,701	1,711	1,721	1,727	1,737	1,747	1,757	1,767	1,777	1,787	116	1,729
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	177,748	179,723	181,698	183,673	185,648	187,623	189,599	191,574	193,549	195,524	197,499	199,474	201,449	23,701	189,599
8	305.2 Collecting & Impounding reservoirs	47,938	48,248	48,558	48,868	49,178	49,488	49,803	50,113	50,423	50,733	51,043	51,353	51,663	3,725	49,801
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	46,790	49,284	51,778	54,272	56,766	59,260	61,752	64,246	66,740	69,234	71,728	74,222	76,716	29,926	61,753
11	308.2 Infiltration Galleries & Tunnels	54,013	54,565	55,117	55,668	56,221	56,773	57,324	57,876	58,428	58,980	59,532	60,084	60,636	6,623	57,324
12	309.2 Supply Mains	866,486	902,127	915,768	929,409	943,050	956,691	970,336	983,977	997,618	1,011,259	1,024,900	1,038,541	1,052,182	163,686	970,334
13	310.2 Power Generation Equipment	62,374	63,649	64,924	66,199	67,474	68,749	70,019	71,294	72,569	73,844	75,119	76,394	77,669	15,295	70,021
14	311.2 Pumping Equipment	1,569,846	1,586,333	1,603,020	1,619,707	1,636,394	1,653,081	1,669,762	1,686,449	1,703,136	1,719,823	1,736,510	1,753,197	1,769,884	200,238	1,669,765
15	339.2 Other Plant & Miscellaneous	50	50	50	50	50	50	55	55	55	55	55	55	55	5	53
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	747,735	757,868	768,001	778,134	788,267	798,400	808,536	818,669	828,802	838,935	849,068	859,201	869,334	121,599	808,535
19	320.3 Water Treatment Equipment	3,029,687	3,096,419	3,163,151	3,229,883	3,296,615	3,363,347	3,430,083	3,490,815	3,557,547	3,624,279	3,691,011	3,757,743	3,824,475	794,788	3,427,312
20	321.3 Permeators	1,122,779	1,148,402	1,174,025	1,199,648	1,225,271	1,250,894	1,276,516	1,302,139	1,327,762	1,353,385	1,379,008	1,404,631	1,430,254	307,475	1,276,516
21	339.3 Other Plant & Miscellaneous	0	49	98	147	196	245	299	348	397	446	495	544	593	593	297
22	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	516,700	521,291	525,882	530,473	535,064	539,655	544,243	548,834	553,425	558,016	562,607	567,198	571,789	55,089	544,244
26	331.4 Transmission & Distribution	1,988,327	1,998,868	2,011,409	2,022,950	2,034,491	2,046,032	2,057,567	2,068,108	2,080,649	2,092,190	2,103,731	2,115,272	2,126,813	138,486	2,057,570
27	333.4 Services	422,664	426,594	430,524	434,454	438,384	442,314	446,244	450,174	454,104	458,034	461,964	465,894	469,824	47,160	446,244
28	334.4 Meters & Meter Installation	618,755	624,702	630,649	636,596	642,543	648,490	654,439	660,386	666,333	672,280	678,227	684,174	690,121	71,366	654,436
29	335.4 Hydrants	55,530	55,853	56,176	56,499	56,822	57,145	57,470	57,793	58,116	58,439	58,762	59,085	59,408	3,878	57,469
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	40,607	40,982	41,357	41,732	42,107	42,482	42,073	42,448	42,823	43,198	43,573	43,948	44,323	3,716	42,435
34	340.5 Office Furniture & Equipment	51,313	51,932	52,551	53,170	53,789	54,408	55,025	55,644	56,263	56,882	57,501	58,120	58,739	7,426	55,026
35	340.51 Computer Equipment	120,457	124,574	128,691	132,808	136,925	141,042	145,158	149,275	153,392	157,509	161,626	165,743	169,860	49,403	145,159
36	341.5 Transportation Equipment	122,913	125,268	127,663	130,038	132,413	134,788	137,164	139,539	141,914	144,289	146,664	149,039	151,414	28,501	137,164
37	342.5 Stores Equipment	544	552	560	568	576	584	586	594	602	610	618	626	634	90	589
38	343.5 Tools, Shop & Garage Equipment	31,397	31,720	32,043	32,366	32,689	33,012	33,337	33,660	33,983	34,306	34,629	34,952	35,275	3,878	33,336
39	344.5 Laboratory Equipment	8,164	8,476	8,788	9,100	9,412	9,724	10,045	10,357	10,669	10,981	11,293	11,605	11,917	3,753	10,041
40	345.5 Power Operated Equipment	57,040	57,534	58,028	58,522	59,016	59,510	59,997	60,491	60,985	61,479	61,973	62,467	62,961	5,921	60,000
41	346.5 Communication Equipment	15,078	15,347	15,616	15,885	16,154	16,423	16,689	16,958	17,227	17,496	17,765	18,034	18,303	3,225	16,690
42	347.5 Miscellaneous Equipment	3,645	3,726	3,807	3,888	3,969	4,050	4,126	4,207	4,288	4,369	4,450	4,531	4,612	967	4,129
43	348.5 Other Tangible Plant	17,930	18,157	18,384	18,611	18,838	19,065	19,297	19,524	19,751	19,978	20,205	20,432	20,659	2,729	19,295
44	**INTANGIBLE PLANT**	1,671	1,681	1,691	1,701	1,711	1,721	1,727	1,737	1,747	1,757	1,767	1,777	1,787	116	1,729
45	**SUPPLY & PUMPING**	2,847,045	2,883,979	2,920,913	2,957,847	2,994,781	3,031,715	3,068,650	3,105,584	3,142,518	3,179,452	3,216,386	3,253,320	3,290,254	443,209	3,068,650
46	**WATER TREATMENT PLANT**	4,900,201	5,002,738	5,105,275	5,207,812	5,310,349	5,412,886	5,515,434	5,611,971	5,714,508	5,817,045	5,919,582	6,022,119	6,124,656	1,224,455	5,512,660
47	**TRANSMISSION & DISTRIBUTION**	3,601,976	3,628,308	3,654,640	3,680,972	3,707,304	3,733,636	3,759,963	3,786,295	3,812,627	3,838,959	3,865,291	3,891,623	3,917,955	315,979	3,759,965
48	**GENERAL PLANT**	469,089	478,289	487,489	496,689	505,889	515,089	523,496	532,696	541,896	551,096	560,296	569,496	578,696	109,609	523,863
49	**TOTAL WATER ACCUM. DEPR.**	11,819,982	11,994,995	12,170,008	12,345,021	12,520,034	12,695,047	12,869,272	13,038,285	13,213,298	13,388,311	13,563,324	13,738,337	13,913,350	2,093,368	12,866,866

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	10	10	10	10	10	6	10	10	10	10	10	10	116	58
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,975	1,975	1,975	1,975	1,975	1,976	1,975	1,975	1,975	1,975	1,975	1,975	23,701	11,851
8	305.2 Collecting & Impounding reservoirs	310	310	310	310	310	315	310	310	310	310	310	310	3,725	1,863
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,494	2,494	2,494	2,494	2,494	2,492	2,494	2,494	2,494	2,494	2,494	2,494	29,926	14,963
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,311
12	309.2 Supply Mains	13,641	13,641	13,641	13,641	13,641	13,645	13,641	13,641	13,641	13,641	13,641	13,641	163,696	81,848
13	310.2 Power Generation Equipment	1,275	1,275	1,275	1,275	1,275	1,270	1,275	1,275	1,275	1,275	1,275	1,275	15,295	7,647
14	311.2 Pumping Equipment	16,687	16,687	16,687	16,687	16,687	16,681	16,687	16,687	16,687	16,687	16,687	16,687	200,238	100,118
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	5	0	0	0	0	0	0	5	3
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	10,133	10,133	10,133	10,133	10,133	10,136	10,133	10,133	10,133	10,133	10,133	10,133	121,599	60,800
19	320.3 Water Treatment Equipment	66,732	66,732	66,732	66,732	66,732	66,736	66,732	66,732	66,732	66,732	66,732	66,732	794,788	397,624
20	321.3 Permeators	25,623	25,623	25,623	25,623	25,623	25,622	25,623	25,623	25,623	25,623	25,623	25,623	307,475	153,738
21	339.3 Other Plant & Miscellaneous	49	49	49	49	49	54	49	49	49	49	49	49	593	297
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	4,591	4,591	4,591	4,591	4,591	4,588	4,591	4,591	4,591	4,591	4,591	4,591	55,089	27,545
26	331.4 Transmission & Distribution	11,541	11,541	11,541	11,541	11,541	11,535	11,541	11,541	11,541	11,541	11,541	11,541	138,486	69,243
27	333.4 Services	3,930	3,930	3,930	3,930	3,930	3,930	3,930	3,930	3,930	3,930	3,930	3,930	47,160	23,580
28	334.4 Meters & Meter Installation	5,947	5,947	5,947	5,947	5,947	5,949	5,947	5,947	5,947	5,947	5,947	5,947	71,366	35,683
29	335.4 Hydrants	323	323	323	323	323	325	323	323	323	323	323	323	3,878	1,939
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	375	375	375	375	375	(409)	375	375	375	375	375	375	3,716	1,827
34	340.5 Office Furniture & Equipment	619	619	619	619	619	617	619	619	619	619	619	619	7,426	3,713
35	340.51 Computer Equipment	4,117	4,117	4,117	4,117	4,117	4,116	4,117	4,117	4,117	4,117	4,117	4,117	49,403	24,701
36	341.5 Transportation Equipment	2,375	2,375	2,375	2,375	2,375	2,376	2,375	2,375	2,375	2,375	2,375	2,375	28,501	14,251
37	342.5 Stores Equipment	8	8	8	8	8	2	8	8	8	8	8	8	90	45
38	343.5 Tools, Shop & Garage Equipment	323	323	323	323	323	325	323	323	323	323	323	323	3,878	1,939
39	344.5 Laboratory Equipment	312	312	312	312	312	321	312	312	312	312	312	312	3,753	1,877
40	345.5 Power Operated Equipment	494	494	494	494	494	487	494	494	494	494	494	494	5,921	2,960
41	346.5 Communication Equipment	269	269	269	269	269	266	269	269	269	269	269	269	3,225	1,613
42	347.5 Miscellaneous Equipment	81	81	81	81	81	76	81	81	81	81	81	81	967	483
43	348.5 Other Tangible Plant	227	227	227	227	227	232	227	227	227	227	227	227	2,729	1,365
44	**INTANGIBLE PLANT**	10	10	10	10	10	6	10	10	10	10	10	10	116	58
45	**SUPPLY & PUMPING**	36,934	36,934	36,934	36,934	36,934	36,935	36,934	36,934	36,934	36,934	36,934	36,934	443,209	221,604
46	**WATER TREATMENT PLANT**	102,537	102,537	102,537	102,537	102,537	102,548	96,537	102,537	102,537	102,537	102,537	102,537	1,224,455	612,459
47	**TRANSMISSION & DISTRIBUTION**	26,332	26,332	26,332	26,332	26,332	26,327	26,332	26,332	26,332	26,332	26,332	26,332	315,979	157,990
48	**GENERAL PLANT**	9,200	9,200	9,200	9,200	9,200	8,409	9,200	9,200	9,200	9,200	9,200	9,200	109,609	54,774
49	**TOTAL NET ADDITIONS**	175,013	175,013	175,013	175,013	175,013	174,225	169,013	175,013	175,013	175,013	175,013	175,013	2,093,368	1,046,685

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	10	10	10	10	10	6	10	10	10	10	10	10	116	58
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,975	1,975	1,975	1,975	1,975	1,976	1,975	1,975	1,975	1,975	1,975	1,975	23,701	11,851
8	305.2 Collecting & Impounding reservoirs	310	310	310	310	310	315	310	310	310	310	310	310	3,725	1,863
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	2,494	2,494	2,494	2,494	2,494	2,492	2,494	2,494	2,494	2,494	2,494	2,494	29,926	14,963
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,311
12	309.2 Supply Mains	13,641	13,641	13,641	13,641	13,641	13,645	13,641	13,641	13,641	13,641	13,641	13,641	163,696	81,848
13	310.2 Power Generation Equipment	1,275	1,275	1,275	1,275	1,275	1,270	1,275	1,275	1,275	1,275	1,275	1,275	15,295	7,647
14	311.2 Pumping Equipment	16,687	16,687	16,687	16,687	16,687	16,681	16,687	16,687	16,687	16,687	16,687	16,687	200,238	100,118
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	5	0	0	0	0	0	0	5	3
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	10,133	10,133	10,133	10,133	10,133	10,136	10,133	10,133	10,133	10,133	10,133	10,133	121,599	60,800
19	320.3 Water Treatment Equipment	66,732	66,732	66,732	66,732	66,732	66,736	66,732	66,732	66,732	66,732	66,732	66,732	800,788	400,394
20	321.3 Permeators	25,623	25,623	25,623	25,623	25,623	25,622	25,623	25,623	25,623	25,623	25,623	25,623	307,475	153,738
21	339.3 Other Plant & Miscellaneous	49	49	49	49	49	54	49	49	49	49	49	49	593	297
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	4,591	4,591	4,591	4,591	4,591	4,588	4,591	4,591	4,591	4,591	4,591	4,591	55,089	27,545
26	331.4 Transmission & Distribution	11,541	11,541	11,541	11,541	11,541	11,535	11,541	11,541	11,541	11,541	11,541	11,541	138,486	69,243
27	333.4 Services	3,930	3,930	3,930	3,930	3,930	3,930	3,930	3,930	3,930	3,930	3,930	3,930	47,160	23,580
28	334.4 Meters & Meter Installation	5,947	5,947	5,947	5,947	5,947	5,949	5,947	5,947	5,947	5,947	5,947	5,947	71,366	35,683
29	335.4 Hydrants	323	323	323	323	323	325	323	323	323	323	323	323	3,878	1,939
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	375	375	375	375	375	379	375	375	375	375	375	375	4,504	2,253
34	340.5 Office Furniture & Equipment	619	619	619	619	619	617	619	619	619	619	619	619	7,426	3,713
35	340.51 Computer Equipment	4,117	4,117	4,117	4,117	4,117	4,116	4,117	4,117	4,117	4,117	4,117	4,117	49,403	24,701
36	341.5 Transportation Equipment	2,375	2,375	2,375	2,375	2,375	2,376	2,375	2,375	2,375	2,375	2,375	2,375	28,501	14,251
37	342.5 Stores Equipment	8	8	8	8	8	2	8	8	8	8	8	8	90	45
38	343.5 Tools, Shop & Garage Equipment	323	323	323	323	323	325	323	323	323	323	323	323	3,878	1,939
39	344.5 Laboratory Equipment	312	312	312	312	312	321	312	312	312	312	312	312	3,753	1,877
40	345.5 Power Operated Equipment	494	494	494	494	494	487	494	494	494	494	494	494	5,921	2,960
41	346.5 Communication Equipment	269	269	269	269	269	266	269	269	269	269	269	269	3,225	1,613
42	347.5 Miscellaneous Equipment	81	81	81	81	81	76	81	81	81	81	81	81	967	483
43	348.5 Other Tangible Plant	227	227	227	227	227	232	227	227	227	227	227	227	2,729	1,365
44	**INTANGIBLE PLANT**	10	10	10	10	10	6	10	10	10	10	10	10	116	58
45	**SUPPLY & PUMPING**	36,934	36,934	36,934	36,934	36,934	36,935	36,934	36,934	36,934	36,934	36,934	36,934	443,209	221,604
46	**WATER TREATMENT PLANT**	102,537	102,537	102,537	102,537	102,537	102,548	102,537	102,537	102,537	102,537	102,537	102,537	1,230,455	615,229
47	**TRANSMISSION & DISTRIBUTION**	26,332	26,332	26,332	26,332	26,332	26,327	26,332	26,332	26,332	26,332	26,332	26,332	315,979	157,990
48	**GENERAL PLANT**	9,200	9,200	9,200	9,200	9,200	9,197	9,200	9,200	9,200	9,200	9,200	9,200	110,397	55,200
49	**TOTAL GROSS ADDITIONS**	175,013	175,013	175,013	175,013	175,013	175,013	175,013	175,013	175,013	175,013	175,013	175,013	2,100,156	1,050,081

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SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	*311.2 Pumping Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	6,000	0	0	0	0	0	6,000	2,769
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	788	0	0	0	0	0	0	788	424
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	*342.5 Stores Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	6,000	0	0	0	0	0	6,000	2,769
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	788	0	0	0	0	0	0	788	424
49	**TOTAL RETIREMENTS**	0	0	0	0	0	788	6,000	0	0	0	0	0	6,788	3,193

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	(116,084)	0	0	0	0	0	0	0	0	0	0	0	(116,084)	(116,084)
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	(5,403)	0	0	0	0	0	0	0	0	0	0	0	(5,403)	(5,403)
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	(161,544)	0	0	0	0	0	0	0	0	0	0	0	(161,544)	(161,544)
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	(121,487)	0	0	0	0	0	0	0	0	0	0	0	(121,487)	(121,487)
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	(161,544)	0	0	0	0	0	0	0	0	0	0	0	(161,544)	(161,544)
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(283,031)	0	0	0	0	0	0	0	0	0	0	0	(283,031)	(283,031)

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	1,729	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	189,599	3.87%	7,345
8	305.2 Collecting & Impounding reservoirs	49,801	4.01%	1,995
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	61,753	2.26%	1,394
11	308.2 Infiltration Galleries & Tunnels	57,324	4.01%	2,297
12	309.2 Supply Mains	854,250	3.95%	33,776
13	310.2 Power Generation Equipment	70,021	0.00%	0
14	311.2 Pumping Equipment	1,664,362	0.00%	0
15	339.2 Other Plant & Miscellaneous	53	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	808,535	0.00%	0
19	320.3 Water Treatment Equipment	3,427,312	0.32%	11,025
20	321.3 Permeators	1,276,516	0.00%	0
21	339.3 Other Plant & Miscellaneous	297	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	544,244	1.19%	6,465
26	331.4 Transmission & Distribution	1,896,026	29.88%	566,479
27	333.4 Services	446,244	0.00%	0
28	334.4 Meters & Meter Installation	654,438	0.00%	0
29	335.4 Hydrants	57,469	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	42,435	0.00%	0
34	340.5 Office Furniture & Equipment	55,026	0.00%	0
35	340.51 Computer Equipment	145,159	0.00%	0
36	341.5 Transportation Equipment	137,164	0.00%	0
37	342.5 Stores Equipment	589	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	33,336	0.00%	0
39	344.5 Laboratory Equipment	10,041	0.00%	0
40	345.5 Power Operated Equipment	60,000	0.00%	0
41	346.5 Communication Equipment	16,690	0.00%	0
42	347.5 Miscellaneous Equipment	4,129	0.00%	0
43	348.5 Other Tangible Plant	19,295	0.00%	0
44	**INTANGIBLE PLANT**	1,729	0.00%	0
45	**SUPPLY & PUMPING**	2,947,163	1.59%	46,807
46	**WATER TREATMENT PLANT**	5,512,660	0.20%	11,025
47	**TRANSMISSION & DISTRIBUTION**	3,598,421	15.92%	572,944
48	**GENERAL PLANT**	523,863	0.00%	0
49	**TOTAL**	12,583,835	5.01%	630,776

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-11 (W)

Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**Balance per order 12/27/88 (Palm Valley and Remington Forest)**	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	0
2	**Balance per order 12/31/90**	0
3	Utility Adjustments to ordered balance (1)	0
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**Balance per order 12/31/91 (Burnt Store) and 04/30/92 (Marco Island)**	4,874,916
10	Utility Adjustments to ordered balance (1)	0
11	1992 Additions	140,576
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	140,576
15	**12/31/92 Balance**	5,015,492
16	**Balance per order 12/31/92**	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	311,791
19	1993 Retirements	5,397
20	1993 Adjustments	0
21	1993 Net Additions	306,394
22	**12/31/93 Balance**	5,321,886
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	346,960
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	346,960
29	**12/31/94 Balance**	5,668,846
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	596,148
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	596,148
36	**12/31/95 Balance**	6,264,994
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	305,511
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds	12
42	1996 Net Additions	305,523
43	**12/31/96 Balance**	6,570,517

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Net Additions	(4) Balance Per Books 12/31/96	(5) Utility Adjustments	(6) Adjusted Balance 12/31/96	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) Percentage	(11) Amount
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
1	Plant Capacity Fees	2,838,054	106,220	2,944,274	12	2,944,286	2,891,164	12	2,891,176	0.72%	20,686
2	Line/Main Extensions	1,157,994	102,225	1,260,219	0	1,260,219	1,209,107	0	1,209,107	0.05%	607
3	Meter Installation Fees	416,024	28,250	444,274	0	444,274	430,149	0	430,149	0.00%	0
4	Contributed Lines	463,608	0	463,608	0	463,608	463,608	0	463,608	0.78%	3,614
5	Cont. Prpty Other than Lines	246,742	0	246,742	0	246,742	246,742	0	246,742	1.65%	4,070
6	Service Installation Fees	1,142,572	68,816	1,211,388	0	1,211,388	1,176,980	0	1,176,980	0.00%	0
7	**TOTAL WATER CIAC**	6,264,994	305,511	6,570,505	12	6,570,517	6,417,750	12	6,417,762	0.45%	28,977
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	2,838,054	2,846,905	2,855,757	2,864,609	2,873,460	2,882,312	2,891,164	2,900,015	2,908,867	2,917,719	2,926,570	2,935,422	2,944,274	106,220	2,891,164
2	Line/Main Extensions	1,157,994	1,166,513	1,175,032	1,183,550	1,192,069	1,200,588	1,209,107	1,217,625	1,226,144	1,234,663	1,243,182	1,251,700	1,260,219	102,225	1,209,107
3	Meter Installation Fees	416,024	418,379	420,733	423,087	425,441	427,795	430,149	432,504	434,858	437,212	439,566	441,920	444,274	28,250	430,149
4	Contributed Lines	463,608	463,608	463,608	463,608	463,608	463,608	463,608	463,608	463,608	463,608	463,608	463,608	463,608	0	463,608
5	Cont. Prpty Other than Lines	246,742	246,742	246,742	246,742	246,742	246,742	246,742	246,742	246,742	246,742	246,742	246,742	246,742	0	246,742
6	Service Installation Fees	1,142,572	1,148,307	1,154,041	1,159,776	1,165,511	1,171,245	1,176,980	1,182,715	1,188,449	1,194,184	1,199,919	1,205,653	1,211,388	68,816	1,176,980
7	**TOTAL WATER CIAC**	6,264,994	6,290,453	6,315,912	6,341,372	6,366,831	6,392,290	6,417,749	6,443,209	6,468,668	6,494,127	6,519,586	6,545,046	6,570,505	305,511	6,417,750

1118

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	106,220	53,110
2	Line/Main Extensions	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	102,225	51,113
3	Meter Installation Fees	2,354	2,354	2,354	2,354	2,354	2,354	2,354	2,354	2,354	2,354	2,354	2,354	28,250	14,125
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	5,735	5,735	5,735	5,735	5,735	5,735	5,735	5,735	5,735	5,735	5,735	5,735	68,816	34,408
7	TOTAL NET ADDITIONS	25,459	25,459	25,459	25,459	25,459	25,459	25,459	25,459	25,459	25,459	25,459	25,459	305,511	152,756

1119

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	106,220	53,110
2	Line/Main Extensions	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	102,225	51,113
3	Meter Installation Fees	2,354	2,354	2,354	2,354	2,354	2,354	2,354	2,354	2,354	2,354	2,354	2,354	28,250	14,125
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	5,735	5,735	5,735	5,735	5,735	5,735	5,735	5,735	5,735	5,735	5,735	5,735	68,816	34,408
7	**TOTAL GROSS ADDITIONS**	25,459	25,459	25,459	25,459	25,459	25,459	25,459	25,459	25,459	25,459	25,459	25,459	305,511	152,756

1120

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 8
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1121

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - *Reverse Osmosis Treatment*
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	12	0	0	0	0	0	0	0	0	0	0	0	12	12
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	12	0	0	0	0	0	0	0	0	0	0	0	12	12
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	0
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8	**Balance per order 03/31/86 (Geneva Lake Estates) and 07/02/86 (Keystone Club Estates)**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22	**Balance per books 12/31/87**	0
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29	**Balance per order 12/27/88 (Palm Valley and Remington Forest)**	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	Description (1)	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2	**Balance per books 12/31/90**	0
3	Utility Adjustments to ordered balance (1)	0
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**Balance per order 12/31/91 (Burnt Store) and 04/30/92 (Marco Island)**	822,763
10	Utility Adjustments to ordered balance (1)	0
11	1992 Additions	85,612
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	85,612
15	**12/31/92 Balance**	908,375
16	**Balance per order 12/31/92**	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	191,737
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	191,737
22	**12/31/93 Balance**	1,100,112
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	203,833
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	203,833
29	**12/31/94 Balance**	1,303,945
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	220,688
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	220,688
36	**12/31/95 Balance**	1,524,633
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	235,637
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	235,637
43	**12/31/96 Balance**	1,760,270

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	859,165	134,989	994,154	0	994,154	926,659	0	926,659	1.24%	11,526
2	Line/Main Extensions	116,113	28,172	144,285	0	144,285	130,199	0	130,199	0.17%	225
3	Meter Installation Fees	71,151	21,507	92,658	0	92,658	81,904	0	81,904	0.00%	0
4	Contributed Lines	73,457	10,803	84,260	0	84,260	78,859	0	78,859	0.33%	260
5	Cont. Prpty Other than Lines	50,246	10,742	60,988	0	60,988	55,618	0	55,618	1.76%	981
6	Service Installation Fees	354,501	29,424	383,925	0	383,925	369,213	0	369,213	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	1,524,633	235,637	1,760,270	0	1,760,270	1,642,452	0	1,642,452	0.79%	12,992

Column:
(10) from Schedule A-9 (page 7 of 7)

Note:
1. Non-used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Ave. Utility Balance 1996
1	Plant Capacity Fees	859,165	870,415	881,665	892,915	904,165	915,415	926,654	937,904	949,154	960,404	971,654	982,904	994,154	134,989	926,659
2	Line/Main Extensions	116,113	118,461	120,809	123,157	125,505	127,853	130,197	132,545	134,893	137,241	139,589	141,937	144,285	28,172	130,199
3	Meter Installation Fees	71,151	72,944	74,737	76,530	78,323	80,116	81,900	83,693	85,486	87,279	89,072	90,865	92,658	21,507	81,904
4	Contributed Lines	73,457	74,357	75,257	76,157	77,057	77,957	78,860	79,760	80,660	81,560	82,460	83,360	84,260	10,803	78,859
5	Cont. Prpty Other than Lines	50,246	51,141	52,036	52,931	53,826	54,721	55,618	56,513	57,408	58,303	59,198	60,093	60,988	10,742	55,618
6	Service Installation Fees	354,501	356,953	359,405	361,857	364,309	366,761	369,213	371,665	374,117	376,569	379,021	381,473	383,925	29,424	369,213
7	**TOTAL ACC. AMORT. CIAC**	1,524,633	1,544,271	1,563,909	1,583,547	1,603,185	1,622,823	1,642,442	1,662,080	1,681,718	1,701,356	1,720,994	1,740,632	1,760,270	235,637	1,642,452

1126

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	11,250	11,250	11,250	11,250	11,250	11,239	11,250	11,250	11,250	11,250	11,250	11,250	134,989	67,494
2	Line/Main Extensions	2,348	2,348	2,348	2,348	2,348	2,344	2,348	2,348	2,348	2,348	2,348	2,348	28,172	14,086
3	Meter Installation Fees	1,793	1,793	1,793	1,793	1,793	1,784	1,793	1,793	1,793	1,793	1,793	1,793	21,507	10,753
4	Contributed Lines	900	900	900	900	900	903	900	900	900	900	900	900	10,803	5,402
5	Cont. Prpty Other than Lines	895	895	895	895	895	897	895	895	895	895	895	895	10,742	5,372
6	Service Installation Fees	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	29,424	14,712
7	TOTAL NET ADDITIONS	19,638	19,638	19,638	19,638	19,638	19,619	19,638	19,638	19,638	19,638	19,638	19,638	235,637	117,819

1127

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	11,250	11,250	11,250	11,250	11,250	11,239	11,250	11,250	11,250	11,250	11,250	11,250	134,989	67,494
2	Line/Main Extensions	2,348	2,348	2,348	2,348	2,348	2,344	2,348	2,348	2,348	2,348	2,348	2,348	28,172	14,086
3	Meter Installation Fees	1,793	1,793	1,793	1,793	1,793	1,784	1,793	1,793	1,793	1,793	1,793	1,793	21,507	10,753
4	Contributed Lines	900	900	900	900	900	903	900	900	900	900	900	900	10,803	5,402
5	Cont. Prpty Other than Lines	895	895	895	895	895	897	895	895	895	895	895	895	10,742	5,372
6	Service Installation Fees	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	2,452	29,424	14,712
7	**TOTAL GROSS ADDITIONS**	19,638	19,638	19,638	19,638	19,638	19,619	19,638	19,638	19,638	19,638	19,638	19,638	235,637	117,819

1128

6/2/95 4:49 PM A14W4.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1129

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1130

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12			**PRESENT ANNUAL AFUDC RATE =**		see below	(b)
13						
14			**PROPOSED ANNUAL AFUDC RATE =**		9.85%	(c)
15						
16			**PROPOSED MONTHLY AFUDC RATE =**		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	**TOTAL**	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595% (d)				
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

6/2/95 6:09 PM A15W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

(1)	(2)	(3)	(4)	(5)	(6)	(7)
				AFUDC RATES		
				PRESENT	PROPOSED	
LINE NO.	PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Dol Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8)	(9)	(10)	(11)	(12)	(13)	(14)
				AFUDC RATES		
				PRESENT	PROPOSED	
PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbou	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

				AFUDC RATES		
				PRESENT	PROPOSED	
PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	ANNUAL	ANNUAL	MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.00%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Viorima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,616,754	4,463,388
7	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(388,155)	(396,822)	(399,950)	(400,796)	(394,137)	(388,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	82,820	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	187,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,848	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,627	789,357	789,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,781
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,486,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,570,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,286	333,672,218
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,842	8,810,298	7,027,996
6															
7	GROSS UTILITY PLANT	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,965,813)	(95,989,496)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	NET UTILITY PLANT	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	INVESTMENT IN UTILITY PLANT	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	TOTAL OTHER INVESTMENTS	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	TOTAL CASH	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,108	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,965	4,548,529	4,456,554	4,636,059	4,618,754	4,463,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(383,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,805	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,080,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,861,759	325,798,359	324,969,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

1136

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	**TOTAL STOCKHOLDERS EQUITY**	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	**TOTAL LONG TERM DEBT**	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	**TOTAL CAPITALIZATION**	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,076,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,903
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	**TOTAL CURRENT LIABILITIES**	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,166,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(298,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	**TOTAL DEFERRED CREDITS**	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,865,793	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	**TOTAL CAPITAL AND LIABILITIES**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,857,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
				12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0	
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0				
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
					0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - % (1)	0.00%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - % (1)	0.00%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level. Summaries reflect a weighted composite percent.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W).

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			1,465,808	
4	Jan	0	24,430	1,441,378	
5	Feb	0	24,430	1,416,948	
6	Mar	0	24,430	1,392,518	
7	Apr	0	24,430	1,368,087	
8	May	0	24,430	1,343,657	
9	Jun	0	24,430	1,319,227	
10	Jul	0	24,430	1,294,797	
11	Aug	0	24,430	1,270,367	
12	Sep	0	24,430	1,245,937	
13	Oct	0	24,430	1,221,507	
14	Nov	0	24,430	1,197,077	
15	12/31/96 Balance	0	24,430	1,172,646	
16					
17	**Total Amortization Expense 12/31/96**		293,162		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			1,319,227	A-1 (W)

MARCO ISLAND RAW WATER SUPPLY

Accumulated costs of efforts to secure a raw water supply source for Marco Island Customer. Without this effort, inadequate water would be available to meet peak season demands.

Total Amount: $1,465,808
Amortization Period: 60 Months
Monthly Amortization Amount: $24,430
Amortization Start Date: 1/1/96

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the calculation of net operating income for the test year.
If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	7,984,931	0	7,984,931	3,662,131	11,647,062	45.86%	B-4(W),B-3(W)
3	Other Revenue	30,770	0	30,770	0	30,770		B-4(W)
4	**TOTAL OPERATING REVENUES**	8,015,701	0	8,015,701	3,662,131	11,677,832		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	2,885,576	42,189	2,927,764	0	2,927,764		B-5(W)
7	Depreciation net of CIAC Amort	1,806,263	0	1,806,263	0	1,806,263		B-13(W)
8	Amortization	0	293,162	293,162	0	293,162		B-18(W),A-21(W)
9	Taxes Other Than Income	1,191,905	4,641	1,196,546	164,796 (A)	1,361,342		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(73,685)	(141,434)	(215,119)	1,349,097 (B)	1,133,978		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	5,810,058	198,557	6,008,616	1,513,893	7,522,509		
12	**NET OPERATING INCOME**	2,205,643	(198,557)	2,007,085	2,148,238	4,155,323		
13	**RATE BASE**	39,782,896	503,874	40,286,770		40,286,770		A-1(W)
14	**RATE OF RETURN**	5.54%		4.98%		10.32%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	***OPERATING REVENUES:***								
2	Water Sales	7,984,931	0	7,984,931	3,663,943		11,648,874	45.89%	B-4(W),B-3(W)
3	Other Revenue	30,770	0	30,770	0		30,770		B-4(W)
4	**TOTAL OPERATING REVENUES**	8,015,701	0	8,015,701	3,663,943		11,679,644		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	2,885,576	42,189	2,927,764	0		2,927,764		B-5(W)
7	Depreciation net of CIAC Amort	1,806,263	0	1,806,263	0		1,806,263		B-13(W)
8	Amortization	0	293,162	293,162	0		293,162		B-18(W), A-21(W)
9	Taxes Other Than Income	1,191,905	4,641	1,196,546	164,878	(A)	1,361,424		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(73,685)	(141,434)	(215,119)	1,349,764	(B)	1,134,645		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	5,810,058	198,557	6,008,616	1,514,642		7,523,258		
12	**NET OPERATING INCOME**	2,205,643	(198,557)	2,007,085	2,149,301		4,156,386		
13	**RATE BASE**	39,782,896	503,874	40,286,770			40,286,770		A-1(W)
14	**RATE OF RETURN**	5.54%		4.98%			10.32%		D-1(W)

Notes:

(A) *Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.*
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	12.25%	D-1(W)	
3	Rate of Return (%)	10.32%	10.32%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	40,286,770	40,286,770	A-1(W)	
6	Required / Requested Income (L3 x L5)	4,156,386	4,155,323		
7	Adjusted Income Under Present Rates	2,007,085	2,007,085	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,149,301	2,148,238		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	3,499,066	3,497,335		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	3,663,943	3,662,131		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	3,499,066	3,497,335		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,349,765	1,349,097		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	164,877	164,796		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,149,301	2,148,238		B-1(W)1/3,2/3

Notes:
(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).
(B) See below calculation of Required Rate of Return for interim 1995.
(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.
(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	17,530	
11			
12	3. Conservation Program Expenses	12,241	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	7,007	
15			
16	5. Conservation Elasticity Adjustment	(32,868)	
17			
18	6. Hewitt Study Expenses	38,279	
19			
20	7.	0	
21			
22		42,189	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1. Amortization of Marco Island Raw Water Purchase Agreement	293,162	
31			
32	2.	0	
33			
34		293,162	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	3,746	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Tax Add-back	34,625	
41			
42	4. Non Used and Useful Property Taxes	(33,730)	
43			
44		4,641	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(141,434)	
47			
48	2.	0	
49			
50		(141,434)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	198,557	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	4,185,056	0	4,185,056
4	461.2 Metered - Commercial	1,026,431	0	1,026,431
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	19,042	0	19,042
7	461.5 Metered - Multi-Family	1,020,681	0	1,020,681
8	Subtotal Water Sales	6,251,210	0	6,251,210
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	190,030	0	190,030
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	1,517,874	0	1,517,874
14	466 Sales for Resale	25,817	0	25,817
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	1,733,721	0	1,733,721
18	**TOTAL WATER SALES**	7,984,931	0	7,984,931
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	30,770	0	30,770
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	30,770	0	30,770
26	**TOTAL PRESENT WATER OPERATING REVENUES**	8,015,701	0	8,015,701

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	803,327	46,823	850,150	572,375	27,274	599,649	63,712	6,593	70,305	167,240	12,957	180,196
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	200,751	2,135	202,886	143,036	0	143,036	15,922	889	16,811	41,793	1,246	43,040
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	890,371	(23,560)	866,811	887,350	(23,941)	863,409	209	0	209	2,812	381	3,193
6	616 Fuel for Power Production	3,599	0	3,599	3,599	0	3,599	0	0	0	0	0	0
7	618 Chemicals	330,891	(8,927)	321,964	330,891	(8,927)	321,964	0	0	0	0	0	0
8	620 Materials & Supplies	249,105	1,997	251,102	238,054	0	238,054	3,388	352	3,740	7,663	1,645	9,308
9	631 Contractual Services - Eng.	4,260	0	4,260	2,977	0	2,977	0	0	0	1,283	0	1,283
10	632 Contractual Services - Acct.	6,811	0	6,811	0	0	0	0	0	0	6,811	0	6,811
11	633 Contractual Services - Legal	4,104	0	4,104	0	0	0	0	0	0	4,104	0	4,104
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	174,817	11,580	186,397	164,232	6,644	170,876	0	0	0	10,585	4,936	15,521
14	641 Rental of Real Building/Real Property	6,090	954	7,044	0	0	0	0	0	0	6,090	954	7,044
15	642 Rental of Equipment	2,406	166	2,572	2,127	0	2,127	0	0	0	279	166	445
16	650 Transportation Expense	36,837	447	39,284	33,462	0	33,462	2,397	300	2,697	2,978	147	3,125
17	656 Insurance - Vehicle	4,669	0	4,669	0	0	0	0	0	0	4,669	0	4,669
18	657 Insurance - General Liability	9,598	1,992	11,589	0	0	0	0	0	0	9,598	1,992	11,589
19	658 Insurance - Workman's Comp (2)	13,736	96	13,833	9,787	0	9,787	1,089	61	1,150	2,860	35	2,895
20	659 Insurance - Other	953	0	953	0	0	0	0	0	0	953	0	953
21	660 Advertising Expense	1,040	937	1,977	0	0	0	0	0	0	1,040	937	1,977
22	666 Reg. Comm. Exp. - Rate Case Amort.	28,191	0	28,191	0	0	0	0	0	0	28,191	0	28,191
23	667 Reg. Comm. Exp. - Other	2,264	0	2,264	0	0	0	0	0	0	2,264	0	2,264
24	670 Bad Debt Expense	8,339	902	9,240	0	0	0	8,339	902	9,240	0	0	0
25	675 Miscellaneous Expenses	101,417	6,647	108,065	33,252	0	33,252	20,915	1,208	22,123	47,251	5,440	52,690
26	TOTAL WATER O & M EXPENSES	2,885,576	42,189	2,927,764	2,421,142	1,050	2,422,192	115,971	10,304	126,275	348,463	30,835	379,298

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-5(W)
Page 2 of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	66,079	60,322	69,752	67,261	68,702	67,104	68,022	68,002	66,120	68,243	65,950	67,771	803,327	46,823	850,150
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	16,513	15,075	17,431	16,808	17,169	16,769	16,999	16,994	16,523	17,054	16,481	16,936	200,752	2,135	202,887
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	75,119	75,188	87,449	92,948	79,074	84,861	65,764	64,194	59,521	59,048	64,757	82,851	890,371	(23,560)	866,811
6	616.1-.8 Fuel for Power Production	266	407	264	264	264	264	407	264	264	264	264	407	3,599	0	3,599
7	618.1-.8 Chemicals	25,690	28,580	35,849	31,760	31,659	29,446	21,831	20,046	22,728	20,760	29,018	33,524	330,891	(8,927)	321,964
8	620.1-.8 Materials & Supplies	17,164	19,593	17,199	17,130	17,129	17,131	17,078	57,858	17,060	17,111	17,308	17,345	249,105	1,997	251,102
9	631.1-.8 Contractual Services - Eng.	357	349	358	357	356	354	355	356	354	357	353	354	4,259	0	4,259
10	632.1-.8 Contractual Services - Acct.	560	537	583	582	573	566	572	572	565	578	557	565	6,811	0	6,811
11	633.1-.8 Contractual Services - Legal	337	324	352	351	346	341	344	345	340	348	336	341	4,104	0	4,104
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	13,685	14,002	13,711	13,746	14,023	14,897	14,946	15,249	15,039	15,250	15,226	15,043	174,816	11,580	186,396
14	641.1-.8 Rental of Real Building/Real Property	500	480	522	520	513	506	511	512	505	516	496	506	6,090	954	7,044
15	642.1-.8 Rental of Equipment	206	203	200	206	196	206	192	202	191	202	201	201	2,406	166	2,572
16	650.1-.8 Transportation Expense	3,235	3,206	3,246	3,244	3,241	3,235	3,243	3,241	3,233	3,246	3,230	3,236	38,837	447	39,284
17	656.1-.8 Insurance - Vehicle	384	368	400	399	393	388	392	392	387	396	382	388	4,669	0	4,669
18	657.1-.8 Insurance - General Liability	789	757	822	820	808	798	805	806	796	814	785	797	9,597	1,992	11,589
19	658.1-.8 Insurance - Workman's Comp (2)	1,130	1,032	1,193	1,150	1,175	1,147	1,163	1,163	1,131	1,167	1,128	1,159	13,737	96	13,833
20	659.1-.8 Insurance - Other	78	75	82	81	80	79	80	80	79	81	78	79	953	0	953
21	660.1-.8 Advertising Expense	85	82	89	89	88	86	87	87	86	88	85	86	1,039	937	1,976
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	2,317	2,224	2,415	2,409	2,374	2,344	2,366	2,369	2,339	2,390	2,305	2,340	28,191	0	28,191
23	667.1-.8 Reg. Comm. Exp. - Other	186	179	194	193	191	188	190	190	188	192	185	188	2,264	0	2,264
24	670.1-.8 Bad Debt Expense	697	636	705	700	702	693	712	704	686	713	688	703	8,338	902	9,240
25	675.1-.8 Miscellaneous Expenses	8,637	8,196	9,147	8,664	8,652	8,689	8,283	8,290	8,169	8,373	8,127	8,191	101,417	6,647	108,064
26	**TOTAL WATER O & M EXPENSES**	234,015	231,813	261,961	259,685	247,705	249,895	224,340	261,916	216,304	217,189	227,940	252,813	2,885,573	42,189	2,927,762

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	47,012	42,274	50,036	47,620	49,257	47,905	48,547	48,568	47,002	48,615	47,022	48,516	572,375	27,274	599,649
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	11,748	10,564	12,504	11,900	12,309	11,972	12,132	12,137	11,746	12,149	11,751	12,124	143,036	0	143,036
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	74,870	74,950	87,190	92,690	78,820	84,410	65,510	63,940	59,270	58,790	64,510	82,400	887,350	(23,941)	863,409
6	616.1-.6 Fuel for Power Production	266	407	264	264	264	264	407	264	264	264	264	407	3,599	0	3,599
7	618.1-.6 Chemicals	25,690	28,580	35,849	31,750	31,659	29,446	21,831	20,046	22,728	20,780	29,018	33,524	330,891	(8,927)	321,964
8	620.1-.6 Materials & Supplies	16,251	18,731	16,256	16,191	16,196	16,212	16,146	56,926	16,146	16,171	16,402	16,423	238,054	0	238,054
9	631.1-.6 Contractual Services - Eng.	252	248	248	248	248	248	248	248	248	248	248	248	2,977	0	2,977
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	12,815	13,167	12,804	12,842	13,132	14,017	14,057	14,360	14,160	14,353	14,361	14,164	164,232	6,644	170,876
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	183	181	176	182	172	183	168	178	168	179	178	178	2,127	0	2,127
16	650.1-.6 Transportation Expense	2,790	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	33,462	0	33,462
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	804	723	856	814	842	819	830	831	804	831	804	830	9,787	0	9,787
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	3,007	2,874	3,331	2,870	2,913	3,023	2,532	2,553	2,526	2,578	2,539	2,505	33,252	0	33,252
26	**TOTAL WATER DIRECT O & M EXPENSES**	195,689	195,487	222,301	220,169	208,603	211,287	185,196	222,841	177,851	177,726	189,886	214,107	2,421,142	1,050	2,422,192

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-5(W)
Page 4 0f 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	5,322	4,858	5,389	5,347	5,364	5,291	5,439	5,382	5,245	5,448	5,255	5,372	63,712	6,593	70,305
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	1,330	1,214	1,347	1,336	1,340	1,322	1,359	1,345	1,311	1,361	1,313	1,342	15,922	889	16,811
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	17	16	18	18	18	17	18	18	17	18	17	18	209	0	209
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	283	258	287	284	285	281	289	286	279	290	279	286	3,388	352	3,740
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	200	183	203	201	202	199	205	202	197	205	198	202	2,397	300	2,697
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	91	83	92	91	92	90	93	92	90	93	90	92	1,089	61	1,150
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	697	636	705	700	702	693	712	704	686	713	688	703	8,339	902	9,240
25	675.7 Miscellaneous Expenses	1,747	1,595	1,769	1,755	1,761	1,737	1,786	1,767	1,722	1,788	1,725	1,763	20,915	1,208	22,123
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	9,688	8,842	9,810	9,734	9,763	9,631	9,901	9,796	9,547	9,916	9,565	9,778	115,971	10,304	126,275

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: *950495-WS*
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	13,744	13,191	14,326	14,293	14,081	13,907	14,035	14,052	13,873	14,181	13,673	13,883	167,240	12,957	180,196
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	3,435	3,296	3,580	3,572	3,519	3,475	3,507	3,512	3,467	3,544	3,417	3,469	41,793	1,246	43,040
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	231	222	241	240	237	234	236	236	233	238	230	233	2,812	381	3,193
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	630	604	656	655	645	637	643	644	636	650	627	636	7,663	1,645	9,308
9	631.8 Contractual Services - Eng.	105	101	110	110	108	107	108	108	106	109	105	106	1,283	0	1,283
10	632.8 Contractual Services - Acct.	560	537	583	582	573	566	572	572	565	578	557	565	6,811	0	6,811
11	633.8 Contractual Services - Legal	337	324	352	351	346	341	344	345	340	348	336	341	4,104	0	4,104
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	870	835	907	905	891	880	888	889	878	898	865	879	10,585	4,936	15,521
14	641.8 Rental of Real Building/Real Property	500	480	522	520	513	506	511	512	505	516	498	506	6,090	954	7,044
15	642.8 Rental of Equipment	23	22	24	24	23	23	23	23	23	24	23	23	279	166	445
16	650.8 Transportation Expense	245	235	255	255	251	248	250	250	247	253	243	247	2,978	147	3,125
17	656.8 Insurance - Vehicle	384	368	400	399	393	388	392	392	387	396	382	388	4,669	0	4,669
18	657.8 Insurance - General Liability	789	757	822	820	808	798	805	806	796	814	785	797	9,596	1,992	11,589
19	658.8 Insurance - Workman's Comp (2)	235	226	245	244	241	238	240	240	237	242	234	237	2,860	35	2,895
20	659.8 Insurance - Other	78	75	82	81	80	79	80	80	79	81	78	79	953	0	953
21	660.8 Advertising Expense	85	82	89	89	88	86	87	87	86	88	85	86	1,040	937	1,977
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	2,317	2,224	2,415	2,409	2,374	2,344	2,366	2,369	2,339	2,390	2,305	2,340	28,191	0	28,191
23	667.8 Reg. Comm. Exp. - Other	186	179	194	193	191	188	190	190	188	192	185	188	2,264	0	2,264
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	3,883	3,727	4,048	4,038	3,978	3,929	3,965	3,970	3,920	4,007	3,863	3,922	47,251	5,440	52,690
26	**TOTAL WATER ALLOCATED A & G EXPENSES**	28,638	27,485	29,850	29,782	29,339	28,977	29,243	29,280	28,907	29,547	28,489	28,927	348,463	30,835	379,298

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES							
Line No.		Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	781,414	45,869	(23,956)	803,327	0	5,532	2,913	0	0	38,279	46,823	850,150
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8	Employee Pensions & Benefits (1)	194,052	6,699	0	200,751	0	1,407	726	0	0	0	2,135	202,886
4	610.1-.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8	Purchased Power	890,685	0	(313)	890,371	0	381	0	0	(23,941)	0	(23,560)	866,811
6	616.1-.8	Fuel for Power Production	3,530	69	0	3,599	0	0	0	0	0	0	0	3,599
7	618.1-.8	Chemicals	324,562	6,329	0	330,891	0	0	0	0	(8,927)	0	(8,927)	321,964
8	620.1-.8	Materials & Supplies	245,465	4,787	(1,146)	249,105	0	686	948	363	0	0	1,997	251,102
9	631.1-.8	Contractual Services - Eng.	4,309	84	(133)	4,260	0	0	0	0	0	0	0	4,260
10	632.1-.8	Contractual Services - Acct.	7,374	144	(707)	6,811	0	0	0	0	0	0	0	6,811
11	633.1-.8	Contractual Services - Legal	4,443	87	(426)	4,104	0	0	0	0	0	0	0	4,104
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8	Contractual Services - Other	172,550	3,365	(1,098)	174,817	0	1,753	3,183	6,644	0	0	11,580	186,397
14	641.1-.8	Rental of Real Building/Real Property	6,593	129	(632)	6,090	0	954	0	0	0	0	954	7,044
15	642.1-.8	Rental of Equipment	2,389	47	(30)	2,406	0	141	24	0	0	0	166	2,572
16	650.1-.8	Transportation Expense	38,641	754	(558)	38,837	0	447	0	0	0	0	447	39,284
17	656.1-.8	Insurance - Vehicle	5,055	99	(484)	4,669	0	0	0	0	0	0	0	4,669
18	657.1-.8	Insurance - General Liability	10,390	203	(996)	9,598	0	1,992	0	0	0	0	1,992	11,589
19	658.1-.8	Insurance - Workman's Comp (2)	13,979	(243)	0	13,736	0	96	0	0	0	0	96	13,833
20	659.1-.8	Insurance - Other	1,032	20	(99)	953	0	0	0	0	0	0	0	953
21	660.1-.8	Advertising Expense	1,125	22	(108)	1,040	0	0	937	0	0	0	937	1,977
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	42,467	0	(14,275)	28,191	0	0	0	0	0	0	0	28,191
23	667.1-.8	Reg. Comm. Exp. - Other	2,502	0	(239)	2,264	0	0	0	0	0	0	0	2,264
24	670.1-.8	Bad Debt Expense	9,028	0	(689)	8,339	0	902	0	0	0	0	902	9,240
25	675.1-.8	Miscellaneous Expenses	106,412	2,075	(7,070)	101,417	0	3,140	3,507	0	0	0	6,647	108,065
26		**TOTAL WATER O & M EXPENSES**	2,867,997	70,535	(52,957)	2,885,576.	0	17,530	12,241	7,007	(32,868)	38,279	42,189	2,927,764

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	540,639	31,736	0	572,375	0	0	0	0	0	27,274	27,274	599,649
2	*603.1-.6 Salaries & Wages - Officers, Etc.*	*0*	*0*	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	134,260	8,776	0	143,036	0	0	0	0	0	0	0	143,036
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	887,350	0	0	887,350	0	0	0	0	(23,941)	0	(23,941)	863,409
6	616.1-.6 Fuel for Power Production	3,530	69	0	3,599	0	0	0	0	0	0	0	3,599
7	618.1-.6 Chemicals	324,562	6,329	0	330,891	0	0	0	0	(8,927)	0	(8,927)	321,964
8	620.1-.6 Materials & Supplies	233,501	4,553	(0)	238,054	0	0	0	0	0	0	0	238,054
9	631.1-.6 Contractual Services - Eng.	2,920	57	0	2,977	0	0	0	0	0	0	0	2,977
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	161,091	3,141	(0)	164,232	0	0	0	6,644	0	0	6,644	170,876
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	2,087	41	(1)	2,127	0	0	0	0	0	0	0	2,127
16	650.1-.6 Transportation Expense	32,822	640	(0)	33,462	0	0	0	0	0	0	0	33,462
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	*658.1-.6 Insurance - Workman's Comp (2)*	9,672	115	0	9,787	0	0	0	0	0	0	0	9,787
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	32,615	636	1	33,252	0	0	0	0	0	0	0	33,252
26	**TOTAL WATER DIRECT O & M EXPENSES**	2,365,049	56,092	0	2,421,142	0	0	0	6,644	(32,868)	27,274	1,050	2,422,192

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, *615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)*
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
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Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	66,422	3,899	(6,609)	63,712	0	3,557	0	0	0	3,036	6,593	70,305
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	16,495	(573)	0	15,922	0	889	0	0	0	0	889	16,811
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	231	0	(22)	209	0	0	0	0	0	0	0	209
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	3,668	72	(351)	3,388	0	352	0	0	0	0	352	3,740
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	2,595	51	(249)	2,397	0	300	0	0	0	0	300	2,697
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	1,188	(99)	0	1,089	0	61	0	0	0	0	61	1,150
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	9,026	0	(689)	8,339	0	902	0	0	0	0	902	9,240
25	675.7	Miscellaneous Expenses	22,643	442	(2,169)	20,915	0	1,208	0	0	0	0	1,208	22,123
26		TOTAL WATER O & M EXPENSES	122,269	3,791	(10,089)	115,971	0	7,268	0	0	0	3,036	10,304	126,275

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%. A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8) *

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.	Account No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	174,353	10,235	(17,348)	167,240	0	2,075	2,913	0	0	7,969	12,957	180,196
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	43,297	(1,504)	0	41,793	0	518	728	0	0	0	1,246	43,040
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	3,104	0	(292)	2,812	0	381	0	0	0	0	381	3,193
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	8,296	162	(795)	7,663	0	334	948	363	0	0	1,645	9,308
9	631.8	Contractual Services - Eng.	1,389	27	(133)	1,283	0	0	0	0	0	0	0	1,283
10	632.8	Contractual Services - Acct.	7,374	144	(707)	6,811	0	0	0	0	0	0	0	6,811
11	633.8	Contractual Services - Legal	4,443	87	(426)	4,104	0	0	0	0	0	0	0	4,104
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	11,459	223	(1,098)	10,585	0	1,753	3,183	0	0	0	4,936	15,521
14	641.8	Rental of Real Building/Real Property	6,593	129	(632)	6,090	0	954	0	0	0	0	954	7,044
15	642.8	Rental of Equipment	302	6	(29)	279	0	141	24	0	0	0	166	445
16	650.8	Transportation Expense	3,224	63	(309)	2,978	0	147	0	0	0	0	147	3,125
17	656.8	Insurance - Vehicle	5,055	99	(484)	4,669	0	0	0	0	0	0	0	4,669
18	657.8	Insurance - General Liability	10,390	203	(996)	9,596	0	1,992	0	0	0	0	1,992	11,589
19	658.8	Insurance - Workman's Comp (2)	3,119	(259)	0	2,860	0	35	0	0	0	0	35	2,895
20	659.8	Insurance - Other	1,032	20	(99)	953	0	0	0	0	0	0	0	953
21	660.8	Advertising Expense	1,125	22	(108)	1,040	0	0	937	0	0	0	937	1,977
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	42,467	0	(14,275)	28,191	0	0	0	0	0	0	0	28,191
23	667.8	Reg. Comm. Exp. - Other	2,502	0	(239)	2,264	0	0	0	0	0	0	0	2,264
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	51,154	998	(4,901)	47,251	0	1,932	3,507	0	0	0	5,440	52,690
26		TOTAL WATER O & M EXPENSES	380,679	10,652	(42,869)	348,463	0	10,262	12,241	363	0	7,969	30,835	379,298

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	781,414	850,150	68,736	8.80%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	194,052	202,886	8,835	4.55%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	890,685	866,811	(23,874)	(2.68%)
6	616.1-.8	Fuel for Power Production	3,530	3,599	69	1.95%
7	618.1-.8	Chemicals	324,562	321,964	(2,598)	(0.80%)
8	620.1-.8	Materials & Supplies	245,466	251,102	5,637	2.30%
9	631.1-.8	Contractual Services - Eng.	4,309	4,260	(49)	(1.14%)
10	632.1-.8	Contractual Services - Acct.	7,374	6,811	(563)	(7.63%)
11	633.1-.8	Contractual Services - Legal	4,443	4,104	(339)	(7.63%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	172,550	186,397	13,847	8.02%
14	641.1-.8	Rental of Real Building/Real Property	6,593	7,044	451	6.84%
15	642.1-.8	Rental of Equipment	2,389	2,572	183	7.65%
16	650.1-.8	Transportation Expense	38,641	39,284	642	1.66%
17	656.1-.8	Insurance - Vehicle	5,055	4,669	(386)	(7.63%)
18	657.1-.8	Insurance - General Liability	10,390	11,589	1,199	11.54%
19	658.1-.8	Insurance - Workman's Comp	13,979	13,833	(147)	(1.05%)
20	659.1-.8	Insurance - Other	1,032	953	(79)	(7.63%)
21	660.1-.8	Advertising Expense	1,125	1,977	851	75.65%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	42,467	28,191	(14,275)	(33.62%)
23	667.1-.8	Reg. Comm. Exp. - Other	2,502	2,264	(239)	(9.54%)
24	670.1-.8	Bad Debt Expense	9,028	9,240	213	2.35%
25	675.1-.8	Miscellaneous Expenses	106,412	108,065	1,653	1.55%
26	**TOTAL WATER O & M EXPENSES**		2,867,997	2,927,764	59,767	2.08%
27	**TOTAL (LESS ACCTS 666 & 667)**		2,823,028	2,897,309	74,281	2.63%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	(1) Account No. and Name		(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6	Salaries & Wages - Employees	540,639	599,649	59,010	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	134,260	143,036	8,776	6.54%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	887,350	863,409	(23,941)	(2.70%)
6	616.1-.6	Fuel for Power Production	3,530	3,599	69	1.95%
7	618.1-.6	Chemicals	324,562	321,964	(2,598)	(0.80%)
8	620.1-.6	Materials & Supplies	233,501	238,054	4,553	1.95%
9	631.1-.6	Contractual Services - Eng.	2,920	2,977	57	1.95%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	161,091	170,876	9,785	6.07%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	2,087	2,127	40	1.92%
16	*650.1-.6*	*Transportation Expense*	32,822	33,462	640	1.95%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	9,672	9,787	115	1.19%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	32,615	33,252	637	1.95%
26	**TOTAL WATER O & M EXPENSES**		2,365,049	2,422,192	57,143	2.42%
27	**TOTAL (LESS ACCTS 666 & 667)**		2,365,049	2,422,192	57,143	2.42%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	66,422	70,305	3,883	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	16,495	16,811	316	1.92%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	231	209	(22)	(9.54%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	3,668	3,740	72	1.96%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	2,595	2,697	102	3.93%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	1,188	1,150	(38)	(3.20%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	9,028	9,240	213	2.36%
25	675.7	Miscellaneous Expenses	22,643	22,123	(520)	(2.30%)
26	**TOTAL WATER O & M EXPENSES**		122,269	126,275	4,006	3.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		122,269	126,275	4,006	3.28%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	174,353	180,196	5,844	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	43,297	43,040	(257)	(0.59%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	3,104	3,193	89	2.87%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	8,296	9,308	1,011	12.19%
9	631.8	Contractual Services - Eng.	1,389	1,283	(106)	(7.63%)
10	632.8	Contractual Services - Acct.	7,374	6,811	(563)	(7.64%)
11	633.8	Contractual Services - Legal	4,443	4,104	(339)	(7.63%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	11,459	15,521	4,062	35.45%
14	641.8	Rental of Real Building/Real Property	6,593	7,044	451	6.84%
15	642.8	Rental of Equipment	302	445	143	47.39%
16	650.8	Transportation Expense	3,224	3,125	(99)	(3.07%)
17	656.8	Insurance - Vehicle	5,055	4,669	(386)	(7.64%)
18	657.8	Insurance - General Liability	10,390	11,589	1,199	11.54%
19	658.8	Insurance - Workman's Comp	3,119	2,895	(224)	(7.18%)
20	659.8	Insurance - Other	1,032	953	(79)	(7.66%)
21	660.8	Advertising Expense	1,125	1,977	851	75.61%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	42,467	28,191	(14,275)	(33.61%)
23	667.8	Reg. Comm. Exp. - Other	2,502	2,264	(239)	(9.55%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	51,154	52,690	1,536	3.00%
26	**TOTAL WATER O & M EXPENSES**		380,679	379,298	(1,381)	(0.36%)
27	**TOTAL (LESS ACCTS 666 & 667)**		335,710	348,843	13,133	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					

Line No.	Amortization of Rate Case Expense:		(A) Total FPSC Filed	(B) Water
46				
47				
48				
49	Prior Unamortized Rate Case Expense			
50	Charlotte	N/A	$2,653	131
51	Marco Island	Docket No. 920655-WS	$106,820	5,280
52	GIGA	Docket No. 920199-WS	$677,601	33,492
53	Lehigh	Docket No. 911188-WS	$67,100	3,317
54			854,174	42,220
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	49,188
57	Uniform Rate Investigation (See page 2 for detail)		432,089	21,357
58			1,427,241	70,546
59	Total Projected Rate Case Expense		2,281,415	112,766
60	Annual Amortization		$570,354	$28,191
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	6,186
64	% of Total		100.000000%	4.942790%
65				

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$80	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Hester Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			65,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)
	Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Water Cost	How often to repeat
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1996

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	INTANGIBLE PLANT									
2	301.1 Organization	0	NA	NA	0	0	0	0.00%	0	0
3	302.1 Franchise	4,637	40	2.50%	116	0	116	0.00%	0	116
4	339.1 Other Plant & Misc.	0	NA	NA	0	0	0	0.00%	0	0
5	SOURCE OF SUPPLY & PUMPING									
6	303.2 Land & Land Rights	9,803,554	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	782,205	33	3.03%	23,701	0	23,701	3.91%	926	22,775
8	305.2 Collect. & Impound.	186,257	50	2.00%	3,725	0	3,725	4.00%	149	3,576
9	306.2 Lake, River & Other	0	NA	NA	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	898,664	30	3.33%	29,926	0	29,926	2.73%	818	29,108
11	308.2 Infiltration Galleries	264,911	40	2.50%	6,623	0	6,623	4.00%	265	6,358
12	309.2 Supply Mains	5,723,653	35	2.86%	163,696	0	163,696	3.98%	6,520	157,176
13	310.2 Power Generation Equpi.	305,890	20	5.00%	15,295	0	15,295	0.00%	0	15,295
14	311.2 Pumping Equipment	4,004,750	20	5.00%	200,238	0	200,238	0.00%	0	200,238
15	339.2 Other Plant & Misc.	128	26	3.85%	5	0	5	0.00%	0	5
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	4,013,176	33	3.03%	121,599	0	121,599	0.00%	0	121,599
19	320.3 Water Treatment Equip.	17,599,735	22	4.55%	800,788	0	800,788	0.55%	4,416	796,372
20	321.3 Permeators	1,537,375	5	20.00%	307,475	0	307,475	0.00%	0	307,475
21	339.3 Other Plant & Misc.	14,819	25	4.00%	593	0	593	0.00%	0	593
22	TRANSMISSION & DISTRIBUTION									
23	303.4 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	NA	NA	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	2,040,325	37	2.70%	55,089	0	55,089	1.00%	550	54,539
26	331.4 Transmission & Distribution	5,943,597	43	2.33%	138,486	0	138,486	32.85%	45,494	92,992
27	333.4 Services	1,886,396	40	2.50%	47,160	0	47,160	0.00%	0	47,160
28	334.4 Meters & Meter Installation	1,427,318	20	5.00%	71,366	0	71,366	0.00%	0	71,366
29	335.4 Hydrants	174,679	45	2.22%	3,878	0	3,878	0.00%	0	3,878
30	339.4 Other Plant & Misc.	0	NA	NA	0	0	0	0.00%	0	0
31	GENERAL PLANT									
32	303.5 Land & Land Rights	17,669	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	180,151	40	2.50%	4,504	0	4,504	0.00%	0	4,504
34	340.5 Office Furniture & Equipment	111,333	15	6.67%	7,426	0	7,426	0.00%	0	7,426
35	340.51 Computer Equipment	298,359	6	16.67%	49,403	0	49,403	0.00%	0	49,403
36	341.5 Transportation Equipment	170,972	6	16.67%	28,501	0	28,501	0.00%	0	28,501
37	342.5 Stores Equipment	1,604	18	5.56%	90	0	90	0.00%	0	90
38	343.5 Tools, Shop & Garage	62,053	16	6.25%	3,878	0	3,878	0.00%	0	3,878
39	344.5 Laboratory Equipment	56,272	15	6.67%	3,753	0	3,753	0.00%	0	3,753
40	345.5 Power Operated Equipment	71,069	12	8.33%	5,921	0	5,921	0.00%	0	5,921
41	346.5 Communication Equipment	32,247	10	10.00%	3,225	0	3,225	0.00%	0	3,225
42	347.5 Miscellaneous Equipment	14,498	15	6.67%	967	0	967	0.00%	0	967
43	348.5 Other Tangible Plant	27,290	10	10.00%	2,729	0	2,729	0.00%	0	2,729
44	INTANGIBLE PLANT	4,637		2.50%	116	0	116	0.00%	0	116
45	SUPPLY & PUMPING	21,970,014		2.02%	443,209	0	443,209	1.96%	8,678	434,531
46	WATER TREATMENT PLANT	23,185,105		5.31%	1,230,455	0	1,230,455	0.36%	4,416	1,226,039
47	TRANSMISSION & DISTRIBUTION	11,472,315		2.75%	315,979	0	315,979	14.57%	46,044	269,935
48	GENERAL PLANT	1,041,517		10.60%	110,397	0	110,397	0.00%	0	110,397
49	TOTAL DEPRECIATION EXPENSE	57,653,587		3.64%	2,100,156	0	2,100,156	2.82%	59,138	2,041,018
50	LESS: AMORTIZATION OF CIAC				(235,637)	0	(235,637)	0.37%	(882)	(234,755)
51	NET DEPRECIATION EXPENSE - WATER				1,864,519	0	1,864,519		58,256	1,806,263

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note:
1. Depreciation rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
	WATER						Composite		
Line No.	CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	2,891,176	4.67%	134,989	0	134,989	0.43%	583	134,406
2	Line/Main Extension Fees	1,209,107	2.33%	28,172	0	28,172	0.03%	9	28,163
3	Meter Installation Fees	430,149	5.00%	21,507	0	21,507	0.00%	0	21,507
4	Contributed Lines	463,606	2.33%	10,803	0	10,803	0.52%	56	10,747
5	Contributed Property Other Than Lines	246,742	4.35%	10,742	0	10,742	2.18%	234	10,508
6	Service Installation Fees	1,176,980	2.50%	29,424	0	29,424	0.00%	0	29,424
7	**TOTAL WATER CIAC AMORT. EXP.**	6,417,762		235,637	0	235,637		882	234,755

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)
2. Amortization rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	782,205	23,701	3.03%
3	305.2 Collecting & Impounding reservoirs	186,257	3,725	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	898,664	29,926	3.33%
6	308.2 Infiltration Galleries & Tunnels	264,911	6,623	2.50%
7	309.2 Supply Mains	5,723,653	163,696	2.86%
8	310.2 Power Generation Equipment	305,890	15,295	5.00%
9	311.2 Pumping Equipment	4,004,750	200,238	5.00%
10	339.2 Other Plant & Miscellaneous	128	5	3.91%
11	304.3 Structures & Improvements	4,013,176	121,599	3.03%
12	320.3 Water Treatment Equipment	17,599,735	800,788	4.55%
13	321.3 Permeators	1,537,375	307,475	20.00%
14	339.3 Other Plant & Miscellaneous	14,819	593	4.00%
15	330.4 Distribution Reservoirs	2,040,325	55,089	2.70%
16	**COMPOSITE RATE**	37,371,889	1,728,753	4.63%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	5,943,597	138,486	2.33%
20	335.4 Hydrants	174,679	3,878	2.22%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	6,118,276	142,364	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	1,427,318	71,366	5.00%
25	**COMPOSITE RATE**	1,427,318	71,366	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	1,886,396	47,160	2.50%
28	**COMPOSITE RATE**	1,886,396	47,160	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	37,371,889	1,728,753	4.63%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	6,118,276	142,364	2.33%
32	Meter Installation Fees (Line 25)	1,427,318	71,366	5.00%
33	Service Installation Fees (Line 28)	1,886,396	47,160	2.50%
34	**COMPOSITE RATE**	46,803,879	1,989,643	4.25%

Column:
(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

Note:
1. Amortization rate is calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	360,707	0	360,707	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	64,266	3,746	68,012	B-5(W)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL PAYROLL TAXES**	64,266	3,746	68,012		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	766,933	0	766,933		
8	Non-used & Useful Property Tax Add-back (1)	0	34,625	34,625		
9	Adjusted Real Estate & Personal Property Tax	766,933	34,625	801,558		
10	Non-used & Useful Percent (2)			4.21%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(33,730)	(33,730)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	766,933	895	767,828		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	1,191,905	4,641	1,196,546		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

(2) Non-Used and Useful Percent is calculated at the Plant Level. Summaries reflect a weighted composite percent.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1996 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	8,015,701	0	8,015,701	B-4(W)
3	Less:				
4	O & M Expenses	2,885,576	42,189	2,927,764	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	1,806,263	0	1,806,263	B-13(W)
6	Amortization	0	293,162	293,162	B-18(W), A-21(S)
7	Taxes Other Than Income	1,191,905	4,641	1,196,546	B-15(W)
8	Pre-Tax Operating Expenses	5,883,744	339,991	6,223,735	
9	**PRE-TAX OPERATING INCOME**	2,131,957	(339,991)	1,791,966	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	2,131,957	(339,991)	1,791,966	
12	Less:				
13	Interest Expense:				
14	Rate Base	39,782,896	503,874	40,286,770	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	2,104,515	26,655	2,131,170	C-3
17	Net Taxable Income (L11 - L16)	27,442	(366,646)	(339,204)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	10,586	(141,434)	(130,848)	
20	Less:				
21	Parent Debt Adjustment	73,798	0	73,798	C-1(W)
22	Investment Tax Credit	10,474	0	10,474	C-7(W)
23	**TOTAL INCOME TAXES**	(73,685)	(141,434)	(215,119)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / FPSC Jurisdiction - Reverse Osmosis Treatment
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0				
2	Last Authorized Amortization Rate	0.00%				
3	Total Amortization Expense	0	0	0		A-20 (W)
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%) (1)	0.00%	0.00%	0.00%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

NOTE:
(1) Non-Used and Useful percent is calculated at the plant level.
Summaries reflect a weighted composite percent.

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

(1)		(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	6,773,192	0	6,773,192	A-5 (W)
2	Utility Land & Land Rights	33,695	0	33,695	A-5 (W)
3	Non-Used and Useful	(1,472,550)	0	(1,472,550)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(1,383,040)	144,511	(1,238,529)	A-9 (W)
6	CIAC	(355,357)	(12)	(355,369)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	71,305	0	71,305	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(2,871)	0	(2,871)	Vol. II
13	Deferred Taxes	(21,287)	0	(21,287)	C-7 (W)
14	Working Capital Allowance	16,628	0	16,628	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	3,659,715	144,499	3,804,214	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1.	0	0	
11				
12	2.	0	0	
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1. N/A	0	0	
29				
30	2. N/A	0	0	
31				
32	3. Pre-1992 depreciation retirement not reflected in MFR's	5,403	5,403	
33				
34	4. N/A	0	0	
35				
36	5. Accum Depreciation reduction related to NU&U Mains	139,108	139,108	
37				
38		144,511	144,511	
39	**F. CIAC:**			A-12 (W)
40	1. Transfer Unclaimed Refunds to CIAC	(12)	(12)	
41				
42	2.			
43		0	0	
44				
45		(12)	(12)	
46				
47	**SUBTOTAL**	144,499	144,499	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	144,499	144,499	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		3,087,369
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		90
12	1992 Retirements		1,200
13	1992 Adjustments		0
14	1992 Net Additions		(1,110)
15	**12/31/92 Balance**		3,086,259
16			
17			
18	1993 Additions		16,637
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	25,742
21	1993 Net Additions		42,379
22	**12/31/93 Balance**		3,128,638
23			
24			
25	1994 Additions		1,804,114
26	1994 Retirements		1,711
27	1994 Adjustments		0
28	1994 Net Additions		1,802,404
29	**12/31/94 Balance**		4,931,042
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(462)
32	1995 Additions		1,434,785
33	1995 Retirements		636
34	1995 Adjustments		0
35	1995 Net Additions		1,434,149
36	**12/31/95 Balance**		6,364,729
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(4,316)
39	1996 Additions		496,754
40	1996 Retirements		49
41	1996 Adjustments		0
42	1996 Net Additions		496,705
43	**12/31/96 Balance**		6,857,118

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 PLANT IN SERVICE							1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions 12/31/95 - 12/31/96 Gross	Retirements	Net	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	INTANGIBLE PLANT										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	878	0	0	0	878	0	878	878	0	878
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING										
6	303.2 Land & Land Rights	32,601	0	0	0	32,601	0	32,601	32,601	0	32,601
7	304.2 Structures & Improvements	19,178	0	0	0	19,178	0	19,178	19,178	0	19,178
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	285,611	0	0	0	285,611	0	285,611	285,611	0	285,611
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	33,715	0	0	0	33,715	0	33,715	33,715	0	33,715
13	310.2 Power Generation Equipment	9,554	0	0	0	9,554	0	9,554	9,554	0	9,554
14	311.2 Pumping Equipment	154,212	0	0	0	154,212	0	154,212	154,212	0	154,212
15	339.2 Other Plant & Miscellaneous	128	0	0	0	128	0	128	128	0	128
16	WATER TREATMENT PLANT										
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	200,220	472,244	0	472,244	672,464	0	672,464	636,137	0	636,137
19	320.3 Water Treatment Equipment	3,002,342	0	0	0	3,002,342	0	3,002,342	3,002,342	0	3,002,342
20	321.3 Permeators	7,289	0	0	0	7,289	0	7,289	7,289	0	7,289
21	339.3 Other Plant & Miscellaneous	0	1,835	0	1,835	1,835	0	1,835	917	0	917
22	TRANSMISSION & DISTRIBUTION										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	133,629	0	0	0	133,629	0	133,629	133,629	0	133,629
26	331.4 Transmission & Distribution	2,258,822	11,900	0	11,900	2,270,722	0	2,270,722	2,262,484	0	2,262,484
27	333.4 Services	43,439	1,713	0	1,713	45,151	0	45,151	44,295	0	44,295
28	334.4 Meters & Meter Installation	115,724	3,213	0	3,213	118,937	0	118,937	117,331	0	117,331
29	335.4 Hydrants	2,101	0	0	0	2,101	0	2,101	2,101	0	2,101
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	GENERAL PLANT										
32	303.5 Land & Land Rights	1,094	0	0	0	1,094	0	1,094	1,094	0	1,094
33	304.5 Structures & Improvements	11,123	94	(49)	45	11,168	0	11,168	11,154	0	11,154
34	340.5 Office Furniture & Equipment	6,893	0	0	0	6,893	0	6,893	6,893	0	6,893
35	340.51 Computer Equipment	16,240	3,484	0	3,484	19,724	0	19,724	18,349	0	18,349
36	341.5 Transportation Equipment	10,302	468	0	468	10,770	0	10,770	10,586	0	10,586
37	342.5 Stores Equipment	99	0	0	0	99	0	99	99	0	99
38	343.5 Tools, Shop & Garage Equipment	3,757	141	0	141	3,898	0	3,898	3,842	0	3,842
39	344.5 Laboratory Equipment	3,417	111	0	111	3,528	0	3,528	3,484	0	3,484
40	345.5 Power Operated Equipment	3,461	1,552	0	1,552	5,013	0	5,013	4,400	0	4,400
41	346.5 Communication Equipment	1,997	0	0	0	1,997	0	1,997	1,997	0	1,997
42	347.5 Miscellaneous Equipment	898	0	0	0	898	0	898	898	0	898
43	348.5 Other Tangible Plant	1,690	0	0	0	1,690	0	1,690	1,690	0	1,690
44	INTANGIBLE PLANT	878	0	0	0	878	0	878	878	0	878
45	SUPPLY & PUMPING	534,999	0	0	0	534,999	0	534,999	534,999	0	534,999
46	WATER TREATMENT PLANT	3,209,851	474,079	0	474,079	3,683,930	0	3,683,930	3,646,686	0	3,646,686
47	TRANSMISSION & DISTRIBUTION	2,553,714	16,826	0	16,826	2,570,540	0	2,570,540	2,559,839	0	2,559,839
48	GENERAL PLANT	60,970	5,849	(49)	5,800	66,771	0	66,771	64,485	0	64,485
49	TOTAL PLANT IN SERVICE	6,360,413	496,754	(49)	496,705	6,857,118	0	6,857,118	6,806,887	0	6,806,887
50	LAND & LAND RIGHTS	33,695	0	0	0	33,695	0	33,695	33,695	0	33,695
51	TOTAL PIS LESS LAND	6,326,718	496,754	(49)	496,705	6,823,423	0	6,823,423	6,773,192	0	6,773,192

6/2/95 5:51 PM A05W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	878	878	878	878	878	878	878	878	878	878	878	878	878	0	878
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	32,601	32,601	32,601	32,601	32,601	32,601	32,601	32,601	32,601	32,601	32,601	32,601	32,601	0	32,601
7	304.2 Structures & Improvements	19,178	19,178	19,178	19,178	19,178	19,178	19,178	19,178	19,178	19,178	19,178	19,178	19,178	0	19,178
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	285,611	285,611	285,611	285,611	285,611	285,611	285,611	285,611	285,611	285,611	285,611	285,611	285,611	0	285,611
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	33,715	33,715	33,715	33,715	33,715	33,715	33,715	33,715	33,715	33,715	33,715	33,715	33,715	0	33,715
13	310.2 Power Generation Equipment	9,554	9,554	9,554	9,554	9,554	9,554	9,554	9,554	9,554	9,554	9,554	9,554	9,554	0	9,554
14	311.2 Pumping Equipment	154,212	154,212	154,212	154,212	154,212	154,212	154,212	154,212	154,212	154,212	154,212	154,212	154,212	0	154,212
15	339.2 Other Plant & Miscellaneous	128	128	128	128	128	128	128	128	128	128	128	128	128	0	128
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	472,244	536,137
18	304.3 Structures & Improvements	200,220	672,464	672,464	672,464	672,464	672,464	672,464	672,464	672,464	672,464	672,464	672,464	672,464	0	3,002,342
19	320.3 Water Treatment Equipment	3,002,342	3,002,342	3,002,342	3,002,342	3,002,342	3,002,342	3,002,342	3,002,342	3,002,342	3,002,342	3,002,342	3,002,342	3,002,342	0	7,289
20	321.3 Permeators	7,289	7,289	7,289	7,289	7,289	7,289	7,289	7,289	7,289	7,289	7,289	7,289	7,289	0	917
21	339.3 Other Plant & Miscellaneous	0	153	306	459	612	765	918	1,070	1,223	1,376	1,529	1,682	1,835	1,835	
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	133,629	133,629	133,629	133,629	133,629	133,629	133,629	133,629	133,629	133,629	133,629	133,629	133,629	0	133,629
26	331.4 Transmission & Distribution	2,258,822	2,258,822	2,258,822	2,258,822	2,258,822	2,258,822	2,258,822	2,258,822	2,258,822	2,270,722	2,270,722	2,270,722	2,270,722	11,900	2,262,484
27	333.4 Services	43,439	43,581	43,724	43,867	44,010	44,152	44,295	44,438	44,581	44,723	44,866	45,009	45,151	1,713	44,295
28	334.4 Meters & Meter Installation	115,724	115,992	116,260	116,527	116,795	117,063	117,331	117,598	117,866	118,134	118,402	118,669	118,937	3,213	117,331
29	335.4 Hydrants	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	2,101	0	2,101
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	1,094	0	1,094
33	304.5 Structures & Improvements	11,123	11,161	11,169	11,171	11,173	11,174	11,134	11,136	11,138	11,145	11,153	11,161	11,168	45	11,154
34	340.5 Office Furniture & Equipment	6,893	6,893	6,893	6,893	6,893	6,893	6,893	6,893	6,893	6,893	6,893	6,893	6,893	0	6,893
35	340.51 Computer Equipment	16,240	17,622	17,729	18,014	18,070	18,127	18,465	18,522	18,579	18,864	19,139	19,439	19,724	3,484	18,349
36	341.5 Transportation Equipment	10,302	10,466	10,502	10,541	10,548	10,556	10,601	10,609	10,617	10,655	10,692	10,732	10,770	468	10,586
37	342.5 Stores Equipment	99	99	99	99	99	99	99	99	99	99	99	99	99	0	99
38	343.5 Tools, Shop & Garage Equipment	3,757	3,813	3,817	3,826	3,831	3,833	3,847	3,849	3,851	3,863	3,874	3,886	3,898	141	3,842
39	344.5 Laboratory Equipment	3,417	3,461	3,464	3,473	3,475	3,477	3,488	3,490	3,491	3,500	3,509	3,519	3,528	111	3,484
40	345.5 Power Operated Equipment	3,461	4,076	4,124	4,251	4,276	4,301	4,452	4,477	4,503	4,630	4,752	4,886	5,013	1,552	4,400
41	346.5 Communication Equipment	1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	1,997	0	1,997
42	347.5 Miscellaneous Equipment	898	898	898	898	898	898	898	898	898	898	898	898	898	0	898
43	348.5 Other Tangible Plant	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	1,690	0	1,690
44	**INTANGIBLE PLANT**	878	878	878	878	878	878	878	878	878	878	878	878	878	0	878
45	**SUPPLY & PUMPING**	534,999	534,999	534,999	534,999	534,999	534,999	534,999	534,999	534,999	534,999	534,999	534,999	534,999	0	534,999
46	**WATER TREATMENT PLANT**	3,209,851	3,682,248	3,682,401	3,682,554	3,682,707	3,682,859	3,683,012	3,683,165	3,683,318	3,683,471	3,683,624	3,683,777	3,683,930	474,079	3,648,686
47	**TRANSMISSION & DISTRIBUTION**	2,553,714	2,554,125	2,554,535	2,554,946	2,555,356	2,555,767	2,556,177	2,556,588	2,556,998	2,569,309	2,569,719	2,570,130	2,570,540	16,826	2,559,839
48	**GENERAL PLANT**	60,970	63,291	63,470	63,948	64,043	64,139	64,658	64,753	64,849	65,327	65,789	66,292	66,771	5,800	64,485
49	**TOTAL PLANT IN SERVICE**	6,360,413	6,835,541	6,836,283	6,837,325	6,837,983	6,838,642	6,839,725	6,840,384	6,841,042	6,853,984	6,855,010	6,856,076	6,857,118	496,705	6,806,887
50	**LAND & LAND RIGHTS**	33,695	33,695	33,695	33,695	33,695	33,695	33,695	33,695	33,695	33,695	33,695	33,695	33,695	0	33,695
51	**TOTAL PIS LESS LAND**	6,326,718	6,801,846	6,802,588	6,803,630	6,804,288	6,804,947	6,806,030	6,806,689	6,807,347	6,820,289	6,821,315	6,822,381	6,823,423	496,705	6,773,192

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	Account No. and Name	(1) Jan	(2) Feb	(3) Mar	(4) Apr	(5) May	(6) Jun	(7) Jul	(8) Aug	(9) Sep	(10) Oct	(11) Nov	(12) Dec	(13) 1996 Net Additions	(14) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	472,244	0	0	0	0	0	0	0	0	0	0	0	472,244	435,918
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	153	153	153	153	153	153	153	153	153	153	153	153	1,835	917
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	143	143	143	143	143	143	143	143	11,900	0	0	0	11,900	3,662
28	334.4 Meters & Meter Installation	268	268	268	268	268	268	268	268	268	268	268	268	3,213	1,607
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	37	3	8	2	2	(40)	2	2	8	7	8	8	45	31
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	1,382	107	285	57	57	338	57	57	285	275	300	285	3,484	2,109
36	341.5 Transportation Equipment	186	14	38	8	8	45	8	8	38	37	40	38	466	283
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	56	4	12	2	2	14	2	2	12	11	12	12	141	85
39	344.5 Laboratory Equipment	44	3	9	2	2	11	2	2	9	9	10	9	111	67
40	345.5 Power Operated Equipment	616	47	127	25	25	151	25	25	127	123	133	127	1,552	939
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	472,397	153	153	153	153	153	153	153	153	153	153	153	474,079	436,895
47	**TRANSMISSION & DISTRIBUTION**	410	410	410	410	410	411	410	410	12,310	410	410	410	16,926	6,125
48	**GENERAL PLANT**	2,320	179	476	95	95	519	95	95	478	462	503	478	5,900	3,514
49	**TOTAL NET ADDITIONS**	475,128	742	1,042	659	659	1,083	659	659	12,942	1,025	1,066	1,042	496,705	446,474
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	475,128	742	1,042	659	659	1,083	659	659	12,942	1,025	1,066	1,042	496,705	446,474

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	472,244	0	0	0	0	0	0	0	0	0	0	0	472,244	435,918
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	153	153	153	153	153	153	153	153	153	153	153	153	1,835	917
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	11,900	0	0	0	11,900	3,662
27	333.4 Services	143	143	143	143	143	143	143	143	143	143	143	143	1,713	856
28	334.4 Meters & Meter Installation	268	268	268	268	268	268	268	268	268	268	268	268	3,213	1,607
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	37	3	8	2	2	9	2	2	8	7	8	8	94	57
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	1,362	107	285	57	57	338	57	57	285	275	300	285	3,484	2,109
36	341.5 Transportation Equipment	186	14	38	8	8	45	8	8	38	37	40	38	468	283
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	56	4	12	2	2	14	2	2	12	11	12	12	141	85
39	*344.5 Laboratory Equipment*	44	3	9	2	2	11	2	2	9	9	10	9	111	67
40	345.5 Power Operated Equipment	616	47	127	25	25	151	25	25	127	123	133	127	1,552	939
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	472,397	153	153	153	153	153	153	153	153	153	153	153	474,079	436,935
47	**TRANSMISSION & DISTRIBUTION**	410	410	410	410	410	411	410	410	12,310	410	410	410	16,826	5,125
48	**GENERAL PLANT**	2,320	179	478	95	95	568	95	95	478	462	503	478	5,849	3,540
49	**TOTAL GROSS ADDITIONS**	475,128	742	1,042	659	659	1,132	659	659	12,942	1,025	1,066	1,042	496,754	446,500
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	475,128	742	1,042	659	659	1,132	659	659	12,942	1,025	1,066	1,042	496,754	446,500

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of last year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	49	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	49	26
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	49	0	0	0	0	0	0	0	0
49	**TOTAL RETIREMENTS**	0	0	0	0	0	49	0	0	0	0	0	0	49	26
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	49	0	0	0	0	0	0	49	26

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	*311.2 Pumping Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	*340.5 Office Furniture & Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	878	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	32,601	0.00%	0
7	304.2 Structures & Improvements	19,178	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	285,611	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	33,715	0.00%	0
13	310.2 Power Generation Equipment	9,554	0.00%	0
14	311.2 Pumping Equipment	154,212	0.00%	0
15	339.2 Other Plant & Miscellaneous	128	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	636,137	0.00%	0
19	320.3 Water Treatment Equipment	3,002,342	3.23%	97,062
20	321.3 Permeators	7,289	0.00%	0
21	339.3 Other Plant & Miscellaneous	917	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	133,629	15.25%	20,383
26	331.4 Transmission & Distribution	2,262,484	86.30%	1,952,524
27	333.4 Services	44,295	0.00%	0
28	334.4 Meters & Meter Installation	117,331	0.00%	0
29	335.4 Hydrants	2,101	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	1,094	0.00%	0
33	304.5 Structures & Improvements	11,154	0.00%	0
34	340.5 Office Furniture & Equipment	6,893	0.00%	0
35	340.51 Computer Equipment	18,349	0.00%	0
36	341.5 Transportation Equipment	10,586	0.00%	0
37	342.5 Stores Equipment	99	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	3,842	0.00%	0
39	344.5 Laboratory Equipment	3,484	0.00%	0
40	345.5 Power Operated Equipment	4,400	0.00%	0
41	346.5 Communication Equipment	1,997	0.00%	0
42	347.5 Miscellaneous Equipment	898	0.00%	0
43	348.5 Other Tangible Plant	1,690	0.00%	0
44	**INTANGIBLE PLANT**	878	0.00%	0
45	**SUPPLY & PUMPING**	534,999	0.00%	0
46	**WATER TREATMENT PLANT**	3,646,686	2.66%	97,062
47	**TRANSMISSION & DISTRIBUTION**	2,559,839	77.07%	1,972,907
48	**GENERAL PLANT**	64,485	0.00%	0
49	**TOTAL PLANT IN SERVICE**	6,806,887	30.41%	2,069,969
50	**LAND & LAND RIGHTS**	33,695	0.00%	0
51	**TOTAL PIS LESS LAND**	6,773,192	30.56%	2,069,969

6/6/95 1:06 PM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a summary of the items included in Non-Used and Useful Plant. Submit additional supporting *schedules if necessary.*

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

	(1)	(2)	(3)	(4)	
		AVERAGE 1996 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	2,069,969	0	2,069,969	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(583,969)	0	(583,969)	A-9 (W)
4	CIAC	(25,527)	0	(25,527)	A-12 (W)
5	Accumulated Amort. of CIAC	12,077	0	12,077	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	1,472,550	0	1,472,550	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	12/31/85 Balance	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	12/31/86 Balance	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	12/31/87 Balance	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		751,000
10	Utility Adjustment to ordered balance (1)		0
11	1992 Additions		86,762
12	1992 Retirements		1,200
13	1992 Adjustments		0
14	1992 Net Additions		85,562
15	**12/31/92 Balance**		836,562
16			
17			
18	1993 Additions		87,068
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	10,373
21	1993 Net Additions		97,441
22	**12/31/93 Balance**		934,003
23			
24			
25	1994 Additions		128,922
26	1994 Retirements		1,711
27	1994 Adjustments		0
28	1994 Net Additions		127,211
29	**12/31/94 Balance**		1,061,214
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(207)
32	1995 Additions		200,517
33	1995 Retirements		636
34	1995 Adjustments		0
35	1995 Net Additions		199,881
36	**12/31/95 Balance**		1,260,888
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(1,237)
39	1996 Additions		246,831
40	1996 Retirements		49
41	1996 Adjustments	Prior year depreciation retirement not recorded	(144,511)
42	1996 Net Additions		102,271
43	**12/31/96 Balance**		1,361,922

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		1996 ACCUMULATED DEPRECIATION					1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	113	22	135	0	135	124	0	124
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	6,001	581	6,582	0	6,582	6,292	0	6,292
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	22,201	9,511	31,712	0	31,712	26,956	0	26,956
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	10,777	964	11,741	0	11,741	11,259	0	11,259
13	310.2 Power Generation Equipment	1,539	478	2,017	0	2,017	1,778	0	1,778
14	311.2 Pumping Equipment	70,703	7,711	78,414	(5,403)	73,011	74,558	(5,403)	69,155
15	339.2 Other Plant & Miscellaneous	50	5	55	0	55	53	0	53
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	13,858	19,275	33,133	0	33,133	23,496	0	23,496
19	320.3 Water Treatment Equipment	272,715	136,607	409,322	0	409,322	341,018	0	341,018
20	321.3 Permeators	2,187	1,458	3,645	0	3,645	2,916	0	2,916
21	339.3 Other Plant & Miscellaneous	0	37	37	0	37	19	0	19
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	40,582	3,608	44,190	0	44,190	42,386	0	42,386
26	331.4 Transmission & Distribution	769,157	52,716	821,873	(139,108)	682,765	795,515	(139,108)	656,407
27	333.4 Services	3,195	1,107	4,302	0	4,302	3,749	0	3,749
28	334.4 Meters & Meter Installation	17,461	5,867	23,328	0	23,328	20,394	0	20,394
29	335.4 Hydrants	69	47	116	0	116	92	0	92
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	2,514	230	2,744	0	2,744	2,627	0	2,627
34	340.5 Office Furniture & Equipment	3,177	460	3,637	0	3,637	3,407	0	3,407
35	340.51 Computer Equipment	7,458	3,059	10,517	0	10,517	8,987	0	8,987
36	341.5 Transportation Equipment	7,610	1,765	9,375	0	9,375	8,493	0	8,493
37	342.5 Stores Equipment	34	6	40	0	40	36	0	36
38	343.5 Tools, Shop & Garage Equipment	1,944	240	2,184	0	2,184	2,064	0	2,064
39	344.5 Laboratory Equipment	505	232	737	0	737	622	0	622
40	345.5 Power Operated Equipment	3,532	367	3,899	0	3,899	3,715	0	3,715
41	346.5 Communication Equipment	934	200	1,134	0	1,134	1,033	0	1,033
42	347.5 Miscellaneous Equipment	226	60	286	0	286	256	0	256
43	348.5 Other Tangible Plant	1,110	169	1,279	0	1,279	1,195	0	1,195
44	**INTANGIBLE PLANT**	113	22	135	0	135	124	0	124
45	**SUPPLY & PUMPING**	111,271	19,250	130,521	(5,403)	125,118	120,896	(5,403)	115,493
46	**WATER TREATMENT PLANT**	288,760	157,377	446,137	0	446,137	367,448	0	367,448
47	**TRANSMISSION & DISTRIBUTION**	830,464	63,345	893,809	(139,108)	754,701	862,136	(139,108)	723,028
48	**GENERAL PLANT**	29,043	6,788	35,831	0	35,831	32,435	0	32,435
49	**TOTAL ACCUMULATED DEPRECIATION**	1,259,651	246,782	1,506,433	(144,511)	1,361,922	1,383,040	(144,511)	1,238,529

6/2/95 6:00 PM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	113	115	117	119	121	123	123	125	127	129	131	133	135	22	124
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	6,001	6,049	6,097	6,145	6,193	6,241	6,294	6,342	6,390	6,438	6,486	6,534	6,582	581	6,292
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	*306.2 Lake, River & Other Intakes*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*	*0*
10	307.2 Wells & Springs	22,201	22,994	23,787	24,580	25,373	26,166	26,954	27,747	28,540	29,333	30,126	30,919	31,712	9,511	26,956
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	10,777	10,857	10,937	11,017	11,097	11,177	11,261	11,341	11,421	11,501	11,581	11,661	11,741	964	11,259
13	*310.2 Power Generation Equipment*	1,539	1,579	1,619	1,659	1,699	1,739	1,777	1,817	1,857	1,897	1,937	1,977	2,017	478	1,778
14	311.2 Pumping Equipment	70,703	71,346	71,989	72,632	73,275	73,918	74,556	75,199	75,842	76,485	77,128	77,771	78,414	7,711	74,558
15	339.2 Other Plant & Miscellaneous	50	50	50	50	50	50	55	55	55	55	55	55	55	5	53
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	13,858	15,464	17,070	18,676	20,282	21,888	23,497	25,103	26,709	28,315	29,921	31,527	33,133	19,275	23,496
19	320.3 Water Treatment Equipment	272,715	284,099	295,483	306,867	318,251	329,635	341,018	352,402	363,786	375,170	386,554	397,938	409,322	136,607	341,018
20	321.3 Permeators	2,187	2,309	2,431	2,553	2,675	2,797	2,913	3,035	3,157	3,279	3,401	3,523	3,645	1,458	2,916
21	339.3 Other Plant & Miscellaneous	0	3	6	9	12	15	19	22	25	28	31	34	37	37	19
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	40,582	40,883	41,184	41,485	41,786	42,087	42,384	42,685	42,986	43,287	43,588	43,889	44,190	3,608	42,386
26	331.4 Transmission & Distribution	769,157	773,550	777,943	782,336	786,729	791,122	795,515	799,908	804,301	808,694	813,087	817,480	821,873	52,716	795,515
27	333.4 Services	3,195	3,287	3,379	3,471	3,563	3,655	3,750	3,842	3,934	4,026	4,118	4,210	4,302	1,107	3,749
28	334.4 Meters & Meter Installation	17,461	17,950	18,439	18,928	19,417	19,906	20,394	20,883	21,372	21,861	22,350	22,839	23,328	5,867	20,394
29	335.4 Hydrants	69	73	77	81	85	89	92	96	100	104	108	112	116	47	92
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	2,514	2,537	2,560	2,583	2,606	2,629	2,606	2,629	2,652	2,675	2,698	2,721	2,744	230	2,627
34	340.5 Office Furniture & Equipment	3,177	3,215	3,253	3,291	3,329	3,367	3,409	3,447	3,485	3,523	3,561	3,599	3,637	460	3,407
35	340.51 Computer Equipment	7,458	7,713	7,968	8,223	8,478	8,733	8,987	9,242	9,497	9,752	10,007	10,262	10,517	3,059	8,987
36	341.5 Transportation Equipment	7,610	7,757	7,904	8,051	8,198	8,345	8,493	8,640	8,787	8,934	9,081	9,228	9,375	1,765	8,493
37	342.5 Stores Equipment	34	35	36	37	38	39	34	35	36	37	38	39	40	6	36
38	343.5 Tools, Shop & Garage Equipment	1,944	1,964	1,984	2,004	2,024	2,044	2,064	2,084	2,104	2,124	2,144	2,164	2,184	240	2,064
39	344.5 Laboratory Equipment	505	524	543	562	581	600	623	642	661	680	699	718	737	232	622
40	345.5 Power Operated Equipment	3,532	3,563	3,594	3,625	3,656	3,687	3,713	3,744	3,775	3,806	3,837	3,868	3,899	367	3,715
41	346.5 Communication Equipment	934	951	968	985	1,002	1,019	1,032	1,049	1,066	1,083	1,100	1,117	1,134	200	1,033
42	*347.5 Miscellaneous Equipment*	226	231	236	241	246	251	256	261	266	271	276	281	286	60	256
43	348.5 Other Tangible Plant	1,110	1,124	1,138	1,152	1,166	1,180	1,195	1,209	1,223	1,237	1,251	1,265	1,279	169	1,195
44	**INTANGIBLE PLANT**	113	115	117	119	121	123	123	125	127	129	131	133	135	22	124
45	**SUPPLY & PUMPING**	111,271	112,875	114,479	116,083	117,687	119,291	120,897	122,501	124,105	125,709	127,313	128,917	130,521	19,250	120,896
46	**WATER TREATMENT PLANT**	288,760	301,875	314,990	328,105	341,220	354,335	367,447	380,562	393,677	406,792	419,907	433,022	446,137	157,377	367,448
47	**TRANSMISSION & DISTRIBUTION**	830,464	835,743	841,022	846,301	851,580	856,859	862,135	867,414	872,693	877,972	883,251	888,530	893,809	63,345	862,136
48	**GENERAL PLANT**	29,043	29,813	30,183	30,753	31,323	31,893	32,411	32,981	33,551	34,121	34,691	35,261	35,831	6,788	32,435
49	**TOTAL WATER ACCUM. DEPR.**	1,259,651	1,280,221	1,300,791	1,321,361	1,341,931	1,362,501	1,383,013	1,403,583	1,424,153	1,444,723	1,465,293	1,485,863	1,506,433	246,782	1,383,040

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	2	2	2	2	2	0	2	2	2	2	2	2	22	11
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	48	48	48	48	48	53	48	48	48	48	48	48	581	291
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	793	793	793	793	793	788	793	793	793	793	793	793	9,511	4,755
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	80	80	80	80	80	84	80	80	80	80	80	80	964	482
13	310.2 Power Generation Equipment	40	40	40	40	40	38	40	40	40	40	40	40	478	239
14	311.2 Pumping Equipment	643	643	643	643	643	638	643	643	643	643	643	643	7,711	3,855
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	5	0	0	0	0	0	0	5	3
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,606	1,606	1,606	1,606	1,606	1,609	1,606	1,606	1,606	1,606	1,606	1,606	19,275	9,638
19	320.3 Water Treatment Equipment	11,384	11,384	11,384	11,384	11,384	11,383	11,384	11,384	11,384	11,384	11,384	11,384	136,607	68,303
20	321.3 Permeators	122	122	122	122	122	116	122	122	122	122	122	122	1,458	729
21	339.3 Other Plant & Miscellaneous	3	3	3	3	3	4	3	3	3	3	3	3	37	19
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	301	301	301	301	301	297	301	301	301	301	301	301	3,606	1,804
26	331.4 Transmission & Distribution	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	52,716	26,358
27	333.4 Services	92	92	92	92	92	95	92	92	92	92	92	92	1,107	554
28	334.4 Meters & Meter Installation	489	489	489	489	489	488	489	489	489	489	489	489	5,867	2,933
29	335.4 Hydrants	4	4	4	4	4	3	4	4	4	4	4	4	47	23
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	23	23	23	23	23	(23)	23	23	23	23	23	23	230	113
34	340.5 Office Furniture & Equipment	38	38	38	38	38	42	38	38	38	38	38	38	460	230
35	340.51 Computer Equipment	255	255	255	255	255	254	255	255	255	255	255	255	3,059	1,529
36	341.5 Transportation Equipment	147	147	147	147	147	148	147	147	147	147	147	147	1,765	883
37	342.5 Stores Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
38	343.5 Tools, Shop & Garage Equipment	20	20	20	20	20	20	20	20	20	20	20	20	240	120
39	344.5 Laboratory Equipment	19	19	19	19	19	23	19	19	19	19	19	19	232	116
40	345.5 Power Operated Equipment	31	31	31	31	31	26	31	31	31	31	31	31	367	183
41	346.5 Communication Equipment	17	17	17	17	17	13	17	17	17	17	17	17	200	100
42	347.5 Miscellaneous Equipment	5	5	5	5	5	5	5	5	5	5	5	5	60	30
43	348.5 Other Tangible Plant	14	14	14	14	14	15	14	14	14	14	14	14	169	85
44	**INTANGIBLE PLANT**	2	2	2	2	2	0	2	2	2	2	2	2	22	11
45	**SUPPLY & PUMPING**	1,604	1,604	1,604	1,604	1,604	1,606	1,604	1,604	1,604	1,604	1,604	1,604	19,250	9,625
46	**WATER TREATMENT PLANT**	13,115	13,115	13,115	13,115	13,115	13,112	13,115	13,115	13,115	13,115	13,115	13,115	157,377	78,689
47	**TRANSMISSION & DISTRIBUTION**	5,279	5,279	5,279	5,279	5,279	5,276	5,279	5,279	5,279	5,279	5,279	5,279	63,345	31,672
48	**GENERAL PLANT**	570	570	570	570	570	518	570	570	570	570	570	570	6,788	3,392
49	**TOTAL NET ADDITIONS**	20,570	20,570	20,570	20,570	20,570	20,512	20,570	20,570	20,570	20,570	20,570	20,570	246,782	123,389

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	2	2	2	2	2	0	2	2	2	2	2	2	22	11
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	48	48	48	48	48	53	48	48	48	48	48	48	581	291
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	793	793	793	793	793	786	793	793	793	793	793	793	9,511	4,755
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	80	80	80	80	80	84	80	80	80	80	80	80	964	482
13	310.2 Power Generation Equipment	40	40	40	40	40	36	40	40	40	40	40	40	478	239
14	311.2 Pumping Equipment	643	643	643	643	643	638	643	643	643	643	643	643	7,711	3,855
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	5	0	0	0	0	0	0	5	3
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,606	1,606	1,606	1,606	1,606	1,609	1,606	1,606	1,606	1,606	1,606	1,606	19,275	9,638
19	320.3 Water Treatment Equipment	11,384	11,384	11,384	11,384	11,384	11,383	11,384	11,384	11,384	11,384	11,384	11,384	136,607	68,303
20	321.3 Permeators	122	122	122	122	122	116	122	122	122	122	122	122	1,458	729
21	339.3 Other Plant & Miscellaneous	3	3	3	3	3	4	3	3	3	3	3	3	37	19
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	301	301	301	301	301	297	301	301	301	301	301	301	3,608	1,804
26	331.4 Transmission & Distribution	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	52,716	26,358
27	333.4 Services	92	92	92	92	92	95	92	92	92	92	92	92	1,107	554
28	334.4 Meters & Meter Installation	489	489	489	489	489	488	489	489	489	489	489	489	5,867	2,933
29	335.4 Hydrants	4	4	4	4	4	3	4	4	4	4	4	4	47	23
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	23	23	23	23	23	26	23	23	23	23	23	23	279	140
34	340.5 Office Furniture & Equipment	38	38	38	38	38	42	38	38	38	38	39	38	460	230
35	340.51 Computer Equipment	255	255	255	255	255	254	255	255	255	255	255	255	3,059	1,529
36	341.5 Transportation Equipment	147	147	147	147	147	148	147	147	147	147	147	147	1,765	883
37	342.5 Stores Equipment	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
38	343.5 Tools, Shop & Garage Equipment	20	20	20	20	20	20	20	20	20	20	20	20	240	120
39	344.5 Laboratory Equipment	19	19	19	19	19	23	19	19	19	19	19	19	232	116
40	345.5 Power Operated Equipment	31	31	31	31	31	26	31	31	31	31	31	31	367	183
41	346.5 Communication Equipment	17	17	17	17	17	13	17	17	17	17	17	17	200	100
42	347.5 Miscellaneous Equipment	5	5	5	5	5	5	5	5	5	5	5	5	60	30
43	348.5 Other Tangible Plant	14	14	14	14	14	15	14	14	14	14	14	14	169	85
44	**INTANGIBLE PLANT**	2	2	2	2	2	0	2	2	2	2	2	2	22	11
45	**SUPPLY & PUMPING**	1,604	1,604	1,604	1,604	1,604	1,606	1,604	1,604	1,604	1,604	1,604	1,604	19,250	9,625
46	**WATER TREATMENT PLANT**	13,115	13,115	13,115	13,115	13,115	13,112	13,115	13,115	13,115	13,115	13,115	13,115	157,377	78,689
47	**TRANSMISSION & DISTRIBUTION**	5,279	5,279	5,279	5,279	5,279	5,276	5,279	5,279	5,279	5,279	5,279	5,279	63,345	31,672
48	**GENERAL PLANT**	570	570	570	570	570	567	570	570	570	570	570	570	6,837	3,419
49	**TOTAL GROSS ADDITIONS**	20,570	20,570	20,570	20,570	20,570	20,561	20,570	20,570	20,570	20,570	20,570	20,570	246,831	123,416

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	49	0	0	0	0	0	0	49	26
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	49	0	0	0	0	0	0	49	26
49	**TOTAL RETIREMENTS**	0	0	0	0	0	49	0	0	0	0	0	0	49	26

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SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	(5,403)	0	0	0	0	0	0	0	0	0	0	0	(5,403)	(5,403)
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	(139,108)	0	0	0	0	0	0	0	0	0	0	0	(139,108)	(139,108)
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	***INTANGIBLE PLANT***	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	(5,403)	0	0	0	0	0	0	0	0	0	0	0	(5,403)	(5,403)
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	(139,108)	0	0	0	0	0	0	0	0	0	0	0	(139,108)	(139,108)
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(144,511)	0	0	0	0	0	0	0	0	0	0	0	(144,511)	(144,511)

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	124	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	6,292	0.00%	0
8	305.2 Collecting & Impounding reservoirs	0	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	26,956	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	11,259	0.00%	0
13	310.2 Power Generation Equipment	1,778	0.00%	0
14	311.2 Pumping Equipment	69,155	0.00%	0
15	339.2 Other Plant & Miscellaneous	53	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	23,496	0.00%	0
19	320.3 Water Treatment Equipment	341,018	3.23%	11,025
20	321.3 Permeators	2,916	0.00%	0
21	339.3 Other Plant & Miscellaneous	19	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	42,386	15.25%	6,465
26	331.4 Transmission & Distribution	656,407	86.30%	566,479
27	333.4 Services	3,749	0.00%	0
28	334.4 Meters & Meter Installation	20,394	0.00%	0
29	335.4 Hydrants	92	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	2,627	0.00%	0
34	340.5 Office Furniture & Equipment	3,407	0.00%	0
35	340.51 Computer Equipment	8,987	0.00%	0
36	341.5 Transportation Equipment	8,493	0.00%	0
37	342.5 Stores Equipment	36	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,064	0.00%	0
39	344.5 Laboratory Equipment	622	0.00%	0
40	345.5 Power Operated Equipment	3,715	0.00%	0
41	346.5 Communication Equipment	1,033	0.00%	0
42	347.5 Miscellaneous Equipment	256	0.00%	0
43	348.5 Other Tangible Plant	1,195	0.00%	0
44	**INTANGIBLE PLANT**	124	0.00%	0
45	**SUPPLY & PUMPING**	115,493	0.00%	0
46	**WATER TREATMENT PLANT**	367,448	3.00%	11,025
47	**TRANSMISSION & DISTRIBUTION**	723,028	79.24%	572,944
48	**GENERAL PLANT**	32,435	0.00%	0
49	**TOTAL**	1,238,529	47.15%	583,969

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**	141,464
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	20,844
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	20,844
15	**12/31/92 Balance**	162,308
16		
17		
18	1993 Additions	60,795
19	1993 Retirements	2,895
20	1993 Adjustments	0
21	1993 Net Additions	57,900
22	**12/31/93 Balance**	220,208
23		
24		
25	1994 Additions	95,198
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	95,198
29	**12/31/94 Balance**	315,406
30		
31		
32	1995 Additions	24,318
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	24,318
36	**12/31/95 Balance**	339,724
37		
38		
39	1996 Additions	31,266
40	1996 Retirements	0
41	1996 Adjustments - CIAC Gross Up Refunds	12
42	1996 Net Additions	31,278
43	**12/31/96 Balance**	371,002

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	67,678	0	67,678	12	67,690	67,678	12	67,690	30.56%	20,686
2	Line/Main Extensions	1,987	0	1,987	0	1,987	1,987	0	1,987	30.56%	607
3	Meter Installation Fees	237,376	9,450	246,826	0	246,826	242,101	0	242,101	0.00%	0
4	Contributed Lines	11,825	0	11,825	0	11,825	11,825	0	11,825	30.56%	3,614
5	Cont. Prpty Other than Lines	2,030	0	2,030	0	2,030	2,030	0	2,030	30.56%	620
6	Service Installation Fees	18,828	21,816	40,644	0	40,644	29,736	0	29,736	0.00%	0
7	**TOTAL WATER CIAC**	339,724	31,266	370,990	12	371,002	355,357	12	355,369	7.18%	25,527
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Average Balance 1996
1	Plant Capacity Fees	67,678	67,678	67,678	67,678	67,678	67,678	67,678	67,678	67,678	67,678	67,678	67,678	67,678	0	67,678
2	Line/Main Extensions	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	1,987	0	1,987
3	Meter Installation Fees	237,376	238,164	238,951	239,739	240,526	241,314	242,101	242,889	243,676	244,464	245,251	246,039	246,826	9,450	242,101
4	Contributed Lines	11,825	11,825	11,825	11,825	11,825	11,825	11,825	11,825	11,825	11,825	11,825	11,825	11,825	0	11,825
5	Cont. Prpty Other than Lines	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	0	2,030
6	Service Installation Fees	18,828	20,646	22,464	24,282	26,100	27,918	29,736	31,554	33,372	35,190	37,008	38,826	40,644	21,816	29,736
7	TOTAL WATER CIAC	339,724	342,330	344,935	347,541	350,146	352,752	355,357	357,963	360,568	363,174	365,779	368,385	370,990	31,266	355,357

1196

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	788	788	788	788	788	788	788	788	788	788	788	788	9,450	4,725
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	21,816	10,908
7	TOTAL NET ADDITIONS	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	31,266	15,633

1197

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	788	788	788	788	788	788	788	788	788	788	788	788	9,450	4,725
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	1,818	21,816	10,908
7	TOTAL GROSS ADDITIONS	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	31,266	15,633

1198

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	12	0	0	0	0	0	0	0	0	0	0	0	12	12
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	12	0	0	0	0	0	0	0	0	0	0	0	12	12
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1200

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimbell

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**	19,565
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	6,946
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	6,946
15	**12/31/92 Balance**	26,511
16		
17		
18	1993 Additions	8,914
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	8,914
22	**12/31/93 Balance**	35,425
23		
24		
25	1994 Additions	12,595
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	12,595
29	**12/31/94 Balance**	48,020
30		
31		
32	1995 Additions	15,240
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	15,240
36	**12/31/95 Balance**	63,260
37		
38		
39	1996 Additions	16,093
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	16,093
43	**12/31/96 Balance**	79,353

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	23,021	2,850	25,871	0	25,871	24,446	0	24,446	47.15%	11,526
2	Line/Main Extensions	455	46	501	0	501	478	0	478	47.15%	225
3	Meter Installation Fees	38,984	12,105	51,089	0	51,089	45,036	0	45,036	0.00%	0
4	Contributed Lines	414	276	690	0	690	552	0	552	47.15%	260
5	Cont. Prpty Other than Lines	103	73	176	0	176	140	0	140	47.15%	66
6	Service Installation Fees	282	743	1,025	0	1,025	653	0	653	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	63,259	16,093	79,352	0	79,352	71,305	0	71,305	16.94%	12,077

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Ave. Utility Balance 1996
1	Plant Capacity Fees	23,021	23,259	23,497	23,735	23,973	24,211	24,443	24,681	24,919	25,157	25,395	25,633	25,871	2,850	24,446
2	Line/Main Extensions	455	459	463	467	471	475	477	481	485	489	493	497	501	46	478
3	Meter Installation Fees	38,984	39,993	41,002	42,011	43,020	44,029	45,035	46,044	47,053	48,062	49,071	50,080	51,089	12,105	45,036
4	Contributed Lines	414	437	460	483	506	529	552	575	598	621	644	667	690	276	552
5	Cont. Prpty Other than Lines	103	109	115	121	127	133	140	146	152	158	164	170	176	73	140
6	Service Installation Fees	282	344	406	468	530	592	653	715	777	839	901	963	1,025	743	653
7	TOTAL ACC. AMORT. CIAC	63,259	64,601	65,943	67,285	68,627	69,969	71,300	72,642	73,984	75,326	76,668	78,010	79,352	16,093	71,305

1204

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	238	238	238	238	238	232	238	238	238	238	238	238	2,850	1,425
2	Line/Main Extensions	4	4	4	4	4	2	4	4	4	4	4	4	46	23
3	Meter Installation Fees	1,009	1,009	1,009	1,009	1,009	1,006	1,009	1,009	1,009	1,009	1,009	1,009	12,105	6,052
4	Contributed Lines	23	23	23	23	23	23	23	23	23	23	23	23	276	138
5	Cont. Prpty Other than Lines	6	6	6	6	6	7	6	6	6	6	6	6	73	37
6	Service Installation Fees	62	62	62	62	62	61	62	62	62	62	62	62	743	371
7	TOTAL NET ADDITIONS	1,342	1,342	1,342	1,342	1,342	1,331	1,342	1,342	1,342	1,342	1,342	1,342	16,093	8,046

1205

6/2/95 5:48 PM A14W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	238	238	238	238	238	232	238	238	238	238	238	238	2,850	1,425
2	Line/Main Extensions	4	4	4	4	4	2	4	4	4	4	4	4	46	23
3	Meter Installation Fees	1,009	1,009	1,009	1,009	1,009	1,006	1,009	1,009	1,009	1,009	1,009	1,009	12,105	6,052
4	Contributed Lines	23	23	23	23	23	23	23	23	23	23	23	23	276	138
5	Cont. Prpty Other than Lines	6	6	6	6	6	7	6	6	6	6	6	6	73	37
6	Service Installation Fees	62	62	62	62	62	61	62	62	62	62	62	62	743	371
7	TOTAL GROSS ADDITIONS	1,342	1,342	1,342	1,342	1,342	1,331	1,342	1,342	1,342	1,342	1,342	1,342	16,093	8,046

1206

6/2/95 5:47 PM A14W4.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1207

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12			**PRESENT ANNUAL AFUDC RATE =**		see below	(b)
13						
14			**PROPOSED ANNUAL AFUDC RATE =**		9.85%	(c)
15						
16			**PROPOSED MONTHLY AFUDC RATE =**		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	**TOTAL**	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

FPSC REGULATED UNIFORM PLANTS

LINE NO.	(1) PLANT NAME	(2) PLANT TYPE	(3) COUNTY	(4) ORDER NO.	(5) AFUDC RATES PRESENT ANNUAL	(6) PROPOSED ANNUAL	(7) PROPOSED MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Deetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Park	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

FPSC REGULATED UNIFORM PLANTS

(8) PLANT NAME	(9) PLANT TYPE	(10) COUNTY	(11) ORDER NO.	(12) AFUDC RATES PRESENT ANNUAL	(13) PROPOSED ANNUAL	(14) PROPOSED MONTHLY
Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
Skyforest	W	Lake	930423	10.63%	9.85%	0.785953%
South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
Woolens	W	Putnam	930423	10.63%	9.85%	0.785953%
Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

PLANT NAME	PLANT TYPE	COUNTY	ORDER NO.	AFUDC RATES PRESENT ANNUAL	PROPOSED ANNUAL	PROPOSED MONTHLY
Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
Lakeside	W	Citrus		N/A	9.85%	0.785953%
Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	30.41%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

Line No.	(1) ASSETS/LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,696,059	4,616,754	4,483,388
7	Other Accounts Receivable	381,585	381,645	343,901	352,884	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,379	434,825	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(388,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,348)	(405,626)	(393,010)
9	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,576	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,833	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,978	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,260	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,894,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,669	985,050	965,107	1,054,323	912,827	769,357	769,357	742,067	704,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,674	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,897,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,657	7,485,369	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,570,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,286	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,298	7,027,996
6															
7	**GROSS UTILITY PLANT**	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,965,813)	(95,989,496)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(98,645,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	**INVESTMENT IN UTILITY PLANT**	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,036	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,589	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	560,690	613,265	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	**TOTAL CASH**	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

1213

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	**TOTAL CURRENT ASSETS**	8,909,593	9,364,596	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,090,256	3,902,942
55															
56	**TOTAL DEFERRED ASSETS**	32,661,087	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	**TOTAL ASSETS**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,557,860	341,347,177	343,488,022	333,207,923

1214

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,655,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,506	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(66,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,348,880	7,922,874	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,980
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

1215

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,969	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,086	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	**TOTAL DEFERRED CREDITS**	110,639,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,665,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	**TOTAL CAPITAL AND LIABILITIES**	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,061,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,880	341,347,177	343,469,022	333,207,923

1216

6/2/95 5:41 PM A19W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
				12/31/91 Balance per Order No. 93-0423	0	
1	12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3)	(4)
	ACQUISITION ADJUSTMENTS:	1996	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	30.56%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	47.15%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			0	
4	Jan	0	0	0	
5	Feb	0	0	0	
6	Mar	0	0	0	
7	Apr	0	0	0	
8	May	0	0	0	
9	Jun	0	0	0	
10	Jul	0	0	0	
11	Aug	0	0	0	
12	Sep	0	0	0	
13	Oct	0	0	0	
14	Nov	0	0	0	
15	12/31/96 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/96**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	188,278	0	188,278	462,515	650,793	245.66%	B-4(W),B-3(W)
3	Other Revenue	4,955	0	4,955	0	4,955		B-4(W)
4	**TOTAL OPERATING REVENUES**	193,233	0	193,233	462,515	655,748		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	205,011	4,953	209,964	0	209,964		B-5(W)
7	Depreciation net of CIAC Amort	180,941	0	180,941	0	180,941		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	84,260	(1,140)	83,121	20,813 (A)	103,934		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(193,459)	(4,420)	(197,878)	170,386 (B)	(27,492)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	276,754	(606)	276,148	191,199	467,347		
12	**NET OPERATING INCOME**	(83,521)	606	(82,915)	271,316	188,401		
13	**RATE BASE**	3,659,715	144,499	3,804,214		3,804,214		A-1(W)
14	**RATE OF RETURN**	(2.28%)		(2.18%)		4.95%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUIRED OPERATING INCOME				
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Required Revenue Increase		Required Income	Required Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	188,278	0	188,278	810,414		998,692	430.43%	B-4(W),B-3(W)
3	Other Revenue	4,955	0	4,955	0		4,955		B-4(W)
4	**TOTAL OPERATING REVENUES**	193,233	0	193,233	810,414		1,003,647		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	205,011	4,953	209,964	0		209,964		B-5(W)
7	Depreciation net of CIAC Amort	180,941	0	180,941	0		180,941		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	84,260	(1,140)	83,121	36,469	(A)	119,590		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(193,459)	(4,420)	(197,878)	298,549	(B)	100,671		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	276,754	(606)	276,148	335,018		611,166		
12	**NET OPERATING INCOME**	(83,521)	606	(82,915)	475,396		392,481		
13	**RATE BASE**	3,659,715	144,499	3,804,214			3,804,214		A-1(W)
14	**RATE OF RETURN**	(2.28%)		(2.18%)			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	-1.12%	D-1(W)	
3	Rate of Return (%)	10.32%	4.95%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	3,804,214	3,804,214	A-1(W)	
6	Required / Requested Income (L3 x L5)	392,481	188,401		
7	Adjusted Income Under Present Rates	(82,915)	(82,915)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	475,396	271,316		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	773,945	441,702		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	810,414	462,515		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	773,945	441,702		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	298,549	170,386		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	36,469	20,813		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	475,396	271,316		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

6/7/95 4:20 PM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. *Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs*	1,085	
11			
12	3. Conservation Program Expenses	758	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	780	
15			
16	5. Conservation Elasticity Adjustment	(1,462)	
17			
18	6. Hewitt Study Expenses	3,811	
19			
20	7.	0	
21			
22		4,953	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	347	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Tax Add-back	28,088	
41			
42	4. Non Used and Useful Property Taxes	(29,575)	
43			
44		(1,140)	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(4,420)	
47			
48	2.	0	
49			
50		(4,420)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	(606)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	68,860	0	68,860
4	461.2 Metered - Commercial	49,768	0	49,768
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	19,042	0	19,042
7	461.5 Metered - Multi-Family	49,376	0	49,376
8	Subtotal Water Sales	187,046	0	187,046
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	1,232	0	1,232
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	0	0	0
14	466 Sales for Resale	0	0	0
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	1,232	0	1,232
18	**TOTAL WATER SALES**	188,278	0	188,278
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	4,955	0	4,955
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	4,955	0	4,955
26	**TOTAL PRESENT WATER OPERATING REVENUES**	193,233	0	193,233

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 0f 9
Preparer: Kimball
Recap Schedule: B-1(W)

Line No.	(1) Account No. and Name	(2) 1996 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1996 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1996 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1996 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	79,987	4,340	84,328	65,688	3,130	68,818	3,945	408	4,353	10,354	802	11,157
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits (1)	19,988	132	20,121	16,415	0	16,415	986	55	1,041	2,588	77	2,665
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	37,987	(996)	36,991	37,800	(1,020)	36,780	13	0	13	174	24	198
6	616 Fuel for Power Production	428	0	428	428	0	428	0	0	0	0	0	0
7	618 Chemicals	17,117	(462)	16,655	17,117	(462)	16,655	0	0	0	0	0	0
8	620 Materials & Supplies	21,700	124	21,824	21,016	0	21,016	210	22	232	474	102	576
9	631 Contractual Services - Eng.	79	0	79	0	0	0	0	0	0	79	0	79
10	632 Contractual Services - Acct.	422	0	422	0	0	0	0	0	0	422	0	422
11	633 Contractual Services - Legal	254	0	254	0	0	0	0	0	0	254	0	254
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	7,449	1,064	8,513	6,794	758	7,552	0	0	0	655	306	961
14	641 Rental of Real Building/Real Property	377	59	436	0	0	0	0	0	0	377	59	436
15	642 Rental of Equipment	1,001	10	1,012	984	0	984	0	0	0	17	10	28
16	650 Transportation Expense	5,486	28	5,513	5,153	0	5,153	148	19	167	184	9	193
17	656 Insurance - Vehicle	289	0	289	0	0	0	0	0	0	289	0	289
18	657 Insurance - General Liability	594	123	718	0	0	0	0	0	0	594	123	718
19	658 Insurance - Workman's Comp (2)	1,368	6	1,373	1,123	0	1,123	67	4	71	177	2	179
20	659 Insurance - Other	59	0	59	0	0	0	0	0	0	59	0	59
21	660 Advertising Expense	64	58	122	0	0	0	0	0	0	64	58	122
22	666 Reg. Comm. Exp. - Rate Case Amort.	1,745	0	1,745	0	0	0	0	0	0	1,745	0	1,745
23	667 Reg. Comm. Exp. - Other	140	0	140	0	0	0	0	0	0	140	0	140
24	670 Bad Debt Expense	516	56	572	0	0	0	516	56	572	0	0	0
25	675 Miscellaneous Expenses	7,958	412	8,370	3,738	0	3,738	1,295	75	1,370	2,925	337	3,262
26	**TOTAL WATER O & M EXPENSES**	205,011	4,953	209,964	176,256	2,406	178,662	7,180	638	7,818	21,575	1,909	23,484

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	6,627	6,025	6,894	6,657	6,829	6,647	6,787	6,786	6,587	6,801	6,576	6,771	79,987	4,340	84,327
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	1,656	1,506	1,723	1,664	1,707	1,661	1,696	1,696	1,646	1,699	1,643	1,692	19,989	132	20,121
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	2,715	2,715	2,716	2,716	2,716	2,716	2,716	2,716	2,716	2,716	5,415	5,416	37,967	(996)	36,991
6	616.1-.8 Fuel for Power Production	0	143	0	0	0	0	143	0	0	0	0	143	428	0	428
7	618.1-.8 Chemicals	795	1,060	1,794	887	1,060	1,794	795	1,060	1,794	897	3,691	1,488	17,117	(462)	16,655
8	620.1-.8 Materials & Supplies	1,561	4,097	1,556	1,554	1,553	1,554	1,550	1,550	1,549	1,572	1,804	1,798	21,700	124	21,824
9	631.1-.8 Contractual Services - Eng.	7	6	7	7	7	7	7	7	7	7	6	7	79	0	79
10	632.1-.8 Contractual Services - Acct.	35	33	36	36	36	35	35	35	35	36	34	35	422	0	422
11	633.1-.8 Contractual Services - Legal	21	20	22	22	21	21	21	21	21	22	21	21	254	0	254
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	454	762	552	459	763	557	464	770	565	770	766	566	7,449	1,064	8,513
14	641.1-.8 Rental of Real Building/Real Property	31	30	32	32	32	31	32	32	31	32	31	31	377	59	436
15	642.1-.8 Rental of Equipment	84	83	84	84	84	84	83	83	83	83	83	83	1,001	10	1,011
16	650.1-.8 Transportation Expense	459	455	458	457	457	457	457	457	457	458	457	457	5,485	28	5,513
17	656.1-.8 Insurance - Vehicle	24	23	25	25	24	24	24	24	24	25	24	24	289	0	289
18	657.1-.8 Insurance - General Liability	49	47	51	51	50	49	50	50	49	50	49	49	594	123	717
19	658.1-.8 Insurance - Workman's Comp (2)	113	103	118	114	117	114	116	116	113	116	112	116	1,368	6	1,374
20	659.1-.8 Insurance - Other	5	5	5	5	5	5	5	5	5	5	5	5	59	0	59
21	660.1-.8 Advertising Expense	5	5	6	6	5	5	5	5	5	5	5	5	64	58	122
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	143	138	150	149	147	145	146	147	145	148	143	145	1,745	0	1,745
23	667.1-.8 Reg. Comm. Exp. - Other	12	11	12	12	12	12	12	12	12	12	11	12	140	0	140
24	670.1-.8 Bad Debt Expense	43	39	44	43	43	43	44	44	42	44	43	44	516	56	572
25	675.1-.8 Miscellaneous Expenses	678	707	700	669	669	671	647	646	640	651	637	641	7,956	412	8,370
26	**TOTAL WATER O & M EXPENSES**	15,518	18,012	16,985	15,648	16,337	16,631	15,836	16,262	16,525	16,148	21,556	19,549	205,006	4,953	209,961

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-5(W)
Page 3 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	5,447	4,907	5,673	5,441	5,625	5,459	5,581	5,582	5,403	5,585	5,404	5,579	65,686	3,130	68,816
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	1,361	1,226	1,418	1,360	1,406	1,364	1,395	1,395	1,350	1,396	1,350	1,394	16,415	0	16,415
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	5,400	5,400	37,800	(1,020)	36,780
6	616.1-.6 Fuel for Power Production	0	143	0	0	0	0	143	0	0	0	0	143	428	0	428
7	618.1-.6 Chemicals	795	1,060	1,794	887	1,060	1,794	795	1,060	1,794	897	3,691	1,488	17,117	(462)	16,655
8	620.1-.6 Materials & Supplies	1,505	4,044	1,499	1,495	1,496	1,497	1,493	1,493	1,493	1,513	1,748	1,741	21,016	0	21,016
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	401	710	496	403	708	502	409	715	511	714	715	511	6,794	758	7,552
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	82	82	82	82	82	82	82	82	82	82	82	82	984	0	984
16	650.1-.6 Transportation Expense	431	429	429	429	429	429	429	429	429	429	429	429	5,153	0	5,153
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	93	84	97	93	96	93	95	95	92	96	92	95	1,123	0	1,123
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	330	378	340	311	314	320	290	291	290	293	291	289	3,738	0	3,738
26	TOTAL WATER DIRECT O & M EXPENSES	13,145	15,763	14,530	13,201	13,916	14,241	13,412	13,843	14,145	13,705	19,202	17,153	176,256	2,406	178,662

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-5(W)
Page 4 Of 9
Preparer: Kimball

Line No.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	Adjustments	Adjusted O & M
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	601.7 Salaries & Wages - Employees	330	301	334	331	332	328	337	333	325	337	325	333	3,945	408	4,353
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	82	75	83	83	83	82	84	83	81	84	81	83	986	55	1,041
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	18	16	18	18	18	17	18	18	17	18	17	18	210	22	232
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	12	11	13	12	12	12	13	13	12	13	12	13	148	19	167
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	6	5	6	6	6	6	6	6	6	6	6	6	67	4	71
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	43	39	44	43	43	43	44	44	42	44	43	44	516	56	572
25	675.7 Miscellaneous Expenses	108	99	110	109	109	108	111	109	107	111	107	109	1,295	75	1,370
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	600	547	607	603	604	596	613	606	591	614	592	605	7,180	638	7,818

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-5(W)
Page 5 of 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8	Salaries & Wages - Employees	851	817	887	885	872	861	869	870	859	878	847	860	10,354	802	11,157
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	213	204	222	221	218	215	217	217	215	219	212	215	2,588	77	2,665
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	14	14	15	15	15	14	15	15	14	15	14	14	174	24	198
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	39	37	41	41	40	39	40	40	39	40	39	39	474	102	576
9	631.8	Contractual Services - Eng.	7	6	7	7	7	7	7	7	7	7	6	7	79	0	79
10	632.8	Contractual Services - Acct.	35	33	36	36	36	35	35	35	35	36	34	35	422	0	422
11	633.8	Contractual Services - Legal	21	20	22	22	21	21	21	21	21	22	21	21	254	0	254
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	54	52	56	56	55	54	55	55	54	56	54	54	655	306	961
14	641.8	Rental of Real Building/Real Property	31	30	32	32	32	31	32	32	31	32	31	31	377	59	436
15	642.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	17	10	28
16	650.8	Transportation Expense	15	15	16	16	16	15	15	15	15	16	15	15	184	9	193
17	656.8	Insurance - Vehicle	24	23	25	25	24	24	24	24	24	25	24	24	289	0	289
18	657.8	Insurance - General Liability	49	47	51	51	50	49	50	50	49	50	49	49	594	123	718
19	658.8	Insurance - Workman's Comp (2)	15	14	15	15	15	15	15	15	15	15	14	15	177	2	179
20	659.8	Insurance - Other	5	5	5	5	5	5	5	5	5	5	5	5	59	0	59
21	660.8	Advertising Expense	5	5	6	6	5	5	5	5	5	5	5	5	64	58	122
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	143	138	150	149	147	145	146	147	145	148	143	145	1,745	0	1,745
23	667.8	Reg. Comm. Exp. - Other	12	11	12	12	12	12	12	12	12	12	11	12	140	0	140
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	240	231	251	250	246	243	246	246	243	248	239	243	2,925	337	3,262
26		TOTAL WATER ALLOCATED A & G EXPENSES	1,773	1,702	1,848	1,844	1,816	1,794	1,811	1,813	1,790	1,829	1,764	1,791	21,575	1,909	23,484

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 6 of 9
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	~~Add~~ Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	76,953	4,517	(1,483)	79,987	0	349	180	0	0	3,811	4,340	84,328
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	19,110	878	0	19,988	0	87	45	0	0	0	132	20,121
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	38,006	0	(19)	37,987	0	24	0	0	(1,020)	0	(996)	36,991
6	616.1-.8 Fuel for Power Production	420	8	(0)	428	0	0	0	0	0	0	0	428
7	618.1-.8 Chemicals	16,790	327	(0)	17,117	0	0	0	0	(462)	0	(462)	16,655
8	620.1-.8 Materials & Supplies	21,355	416	(71)	21,700	0	42	59	22	0	0	124	21,824
9	631.1-.8 Contractual Services - Eng.	86	2	(8)	79	0	0	0	0	0	0	0	79
10	632.1-.8 Contractual Services - Acct.	457	9	(44)	422	0	0	0	0	0	0	0	422
11	633.1-.8 Contractual Services - Legal	275	5	(26)	254	0	0	0	0	0	0	0	254
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	7,374	144	(68)	7,449	0	109	197	758	0	0	1,064	8,513
14	641.1-.8 Rental of Real Building/Real Property	408	8	(39)	377	0	59	0	0	0	0	59	436
15	642.1-.8 Rental of Equipment	964	19	(2)	1,001	0	9	2	0	0	0	10	1,012
16	650.1-.8 Transportation Expense	5,414	106	(34)	5,486	0	28	0	0	0	0	28	5,513
17	656.1-.8 Insurance - Vehicle	313	6	(30)	289	0	0	0	0	0	0	0	289
18	657.1-.8 Insurance - General Liability	643	13	(62)	594	0	123	0	0	0	0	123	718
19	658.1-.8 Insurance - Workman's Comp (2)	1,377	(9)	0	1,368	0	6	0	0	0	0	6	1,373
20	659.1-.8 Insurance - Other	64	1	(6)	59	0	0	0	0	0	0	0	59
21	660.1-.8 Advertising Expense	70	1	(7)	64	0	0	58	0	0	0	58	122
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	1,155	0	590	1,745	0	0	0	0	0	0	0	1,745
23	667.1-.8 Reg. Comm. Exp. - Other	155	0	(15)	140	0	0	0	0	0	0	0	140
24	670.1-.8 Bad Debt Expense	559	0	(43)	516	0	56	0	0	0	0	56	572
25	675.1-.8 Miscellaneous Expenses	8,235	161	(437)	7,958	0	194	217	0	0	0	412	8,370
26	TOTAL WATER O & M EXPENSES	200,203	6,613	(1,804)	205,011	0	1,085	758	780	(1,482)	3,811	4,953	209,964

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.696% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 Of 9
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	62,046	3,642	0	65,688	0	0	0	0	0	3,130	3,130	68,818
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	15,408	1,007	0	16,415	0	0	0	0	0	0	0	16,415
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	37,800	0	0	37,800	0	0	0	0	(1,020)	0	(1,020)	36,780
6	616.1-.6 Fuel for Power Production	420	8	(0)	428	0	0	0	0	0	0	0	428
7	618.1-.6 Chemicals	16,790	327	(0)	17,117	0	0	0	0	(462)	0	(462)	16,655
8	620.1-.6 Materials & Supplies	20,614	402	0	21,016	0	0	0	0	0	0	0	21,016
9	631.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	6,664	130	(0)	6,794	0	0	0	758	0	0	758	7,552
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	965	19	(0)	984	0	0	0	0	0	0	0	984
16	650.1-.6 Transportation Expense	5,054	99	0	5,153	0	0	0	0	0	0	0	5,153
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	1,110	13	0	1,123	0	0	0	0	0	0	0	1,123
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	3,666	71	0	3,738	0	0	0	0	0	0	0	3,738
26	TOTAL WATER DIRECT O & M EXPENSES	170,537	5,718	0	176,256	0	0	0	758	(1,482)	3,130	2,406	178,662

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmens Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES											
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	4,112	241	(409)	3,945	0	220	0	0	0	186	408	4,353
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	1,021	(35)	0	986	0	55	0	0	0	0	55	1,041
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	14	0	(1)	13	0	0	0	0	0	0	0	13
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	227	4	(22)	210	0	22	0	0	0	0	22	232
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	161	3	(15)	148	0	19	0	0	0	0	19	167
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	74	(6)	0	67	0	4	0	0	0	0	4	71
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	559	0	(43)	516	0	56	0	0	0	0	56	572
25	675.7	Miscellaneous Expenses	1,402	27	(134)	1,295	0	75	0	0	0	0	75	1,370
26		TOTAL WATER O & M EXPENSES	7,570	235	(625)	7,180	0	450	0	0	0	186	638	7,818

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the last year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO A&G EXPENSES							
Line No.		Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	10,795	634	(1,074)	10,354	0	128	180	0	0	493	802	11,157
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	2,681	(93)	0	2,588	0	32	45	0	0	0	77	2,665
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	192	0	(18)	174	0	24	0	0	0	0	24	198
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	514	10	(49)	474	0	21	59	22	0	0	102	576
9	631.8	Contractual Services - Eng.	86	2	(8)	79	0	0	0	0	0	0	0	79
10	632.8	Contractual Services - Acct.	457	9	(44)	422	0	0	0	0	0	0	0	422
11	633.8	Contractual Services - Legal	275	5	(26)	254	0	0	0	0	0	0	0	254
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	709	14	(68)	655	0	109	197	0	0	0	306	961
14	641.8	Rental of Real Building/Real Property	406	8	(39)	377	0	59	0	0	0	0	59	436
15	642.8	Rental of Equipment	19	0	(2)	17	0	9	2	0	0	0	10	28
16	650.8	Transportation Expense	200	4	(19)	184	0	9	0	0	0	0	9	193
17	656.8	Insurance - Vehicle	313	6	(30)	289	0	0	0	0	0	0	0	289
18	657.8	Insurance - General Liability	643	13	(62)	594	0	123	0	0	0	0	123	718
19	658.8	Insurance - Workman's Comp (2)	193	(16)	0	177	0	2	0	0	0	0	2	179
20	659.8	Insurance - Other	64	1	(6)	59	0	0	0	0	0	0	0	59
21	660.8	Advertising Expense	70	1	(7)	64	0	0	58	0	0	0	58	122
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	1,155	0	590	1,745	0	0	0	0	0	0	0	1,745
23	667.8	Reg. Comm. Exp. - Other	155	0	(15)	140	0	0	0	0	0	0	0	140
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	3,167	62	(303)	2,925	0	120	217	0	0	0	337	3,262
26	TOTAL WATER O & M EXPENSES		22,095	660	(1,180)	21,575	0	635	758	22	0	493	1,909	23,484

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.1-.8	Salaries & Wages - Employees	76,953	84,328	7,374	9.58%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	19,110	20,121	1,011	5.29%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	38,006	36,991	(1,016)	(2.67%)
6	616.1-.8	Fuel for Power Production	420	428	8	1.90%
7	618.1-.8	Chemicals	16,790	16,655	(135)	(0.80%)
8	620.1-.8	Materials & Supplies	21,355	21,824	469	2.20%
9	631.1-.8	Contractual Services - Eng.	86	79	(7)	(8.14%)
10	632.1-.8	Contractual Services - Acct.	457	422	(35)	(7.67%)
11	633.1-.8	Contractual Services - Legal	275	254	(21)	(7.63%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	7,373	8,513	1,139	15.45%
14	641.1-.8	Rental of Real Building/Real Property	408	436	28	6.86%
15	642.1-.8	Rental of Equipment	984	1,012	28	2.85%
16	650.1-.8	Transportation Expense	5,414	5,513	99	1.83%
17	656.1-.8	Insurance - Vehicle	313	289	(24)	(7.67%)
18	657.1-.8	Insurance - General Liability	643	718	74	11.50%
19	658.1-.8	Insurance - Workman's Comp	1,377	1,373	(3)	(0.22%)
20	659.1-.8	Insurance - Other	64	59	(5)	(7.83%)
21	660.1-.8	Advertising Expense	70	122	53	76.06%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	1,155	1,745	590	51.08%
23	667.1-.8	Reg. Comm. Exp. - Other	155	140	(15)	(9.68%)
24	670.1-.8	Bad Debt Expense	559	572	13	2.33%
25	675.1-.8	Miscellaneous Expenses	8,235	8,370	135	1.64%
26	**TOTAL WATER O & M EXPENSES**		200,202	209,964	9,760	4.88%
27	**TOTAL (LESS ACCTS 666 & 667)**		198,892	208,079	9,185	4.62%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	Account Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.1-.6	Salaries & Wages - Employees	62,046	68,818	6,772	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	15,408	16,415	1,007	6.54%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	37,800	36,780	(1,020)	(2.70%)
6	616.1-.6	Fuel for Power Production	420	428	8	1.90%
7	618.1-.6	Chemicals	16,790	16,655	(135)	(0.80%)
8	620.1-.6	Materials & Supplies	20,614	21,016	402	1.95%
9	631.1-.6	Contractual Services - Eng.	0	0	0	0.00%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	6,664	7,552	888	13.33%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	965	984	19	1.97%
16	650.1-.6	Transportation Expense	5,054	5,153	99	1.96%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	1,110	1,123	13	1.17%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	3,666	3,738	72	1.96%
26		**TOTAL WATER O & M EXPENSES**	170,537	178,662	8,125	4.76%
27		**TOTAL (LESS ACCTS 666 & 667)**	170,537	178,662	8,125	4.76%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No. and Name		Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	4,112	4,353	240	5.84%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	1,021	1,041	20	1.96%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	14	13	(1)	(7.01%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	227	232	4	1.76%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	161	167	6	3.73%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	74	71	(2)	(2.72%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	559	572	13	2.33%
25	675.7	Miscellaneous Expenses	1,402	1,370	(32)	(2.28%)
26	**TOTAL WATER O & M EXPENSES**		7,570	7,818	248	3.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		7,570	7,818	248	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(1) Interim Test Year Ended 12/31/95	(2) Final Test Year Ended 12/31/96	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %
1	601.8	Salaries & Wages - Employees	10,795	11,157	362	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	2,681	2,665	(16)	(0.60%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	192	198	6	3.12%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	514	576	63	12.26%
9	631.8	Contractual Services - Eng.	86	79	(7)	(8.14%)
10	632.8	Contractual Services - Acct.	457	422	(35)	(7.67%)
11	633.8	Contractual Services - Legal	275	254	(21)	(7.63%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	709	961	251	35.38%
14	641.8	Rental of Real Building/Real Property	408	436	28	6.86%
15	642.8	Rental of Equipment	19	28	9	48.18%
16	650.8	Transportation Expense	200	193	(6)	(3.01%)
17	656.8	Insurance - Vehicle	313	289	(24)	(7.67%)
18	657.8	Insurance - General Liability	643	718	74	11.50%
19	658.8	Insurance - Workman's Comp	193	179	(14)	(7.25%)
20	659.8	Insurance - Other	64	59	(5)	(7.83%)
21	660.8	Advertising Expense	70	122	53	76.06%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	1,155	1,745	590	51.08%
23	667.8	Reg. Comm. Exp. - Other	155	140	(15)	(9.68%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	3,167	3,262	95	3.00%
26	**TOTAL WATER O & M EXPENSES**		22,095	23,484	1,388	6.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		20,785	21,598	813	3.91%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1996

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					

Line No.	Amortization of Rate Case Expense:		(A) Total FPSC Filed	(B) Water
46				
47				
48				
49	Prior Unamortized Rate Case Expense			
50	Charlotte	N/A	$2,653	8
51	Marco Island	Docket No. 920655-WS	$106,820	327
52	GIGA	Docket No. 920199-WS	$677,601	2,074
53	Lehigh	Docket No. 911188-WS	$67,100	205
54			854,174	2,614
55	Current Rate Case Expense			
56	Consolidated Rate Case		995,152	3,045
57	Uniform Rate Investigation (See page 2 for detail)		432,089	1,322
58			1,427,241	4,368
59	Total Projected Rate Case Expense		2,281,415	6,982
60	Annual Amortization		$570,354	$1,745
61				
62	Method of Allocation Between Systems:			
63	Average Number of Customers		125,152	383
64	% of Total		100.000000%	0.306028%
65				

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$80	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Guastella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	61	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Hester Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,568	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)
	Maintenance projects greater than 2% of test year revenues per system		
Line No.	Date	Description	Total Water Cost	How often to repeat
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1996

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of *all* systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
				DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1		**INTANGIBLE PLANT**									
2	301.1	Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1	Franchise	878	40	2.50%	22	0	22	0.00%	0	22
4	339.1	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	32,601	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	19,178	33	3.03%	581	0	581	0.00%	0	581
8	305.2	Collect. & Impound.	0	50	2.00%	0	0	0	0.00%	0	0
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	285,611	30	3.33%	9,511	0	9,511	0.00%	0	9,511
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	33,715	35	2.86%	964	0	964	0.00%	0	964
13	310.2	Power Generation Equpi.	9,554	20	5.00%	478	0	478	0.00%	0	478
14	311.2	Pumping Equipment	154,212	20	5.00%	7,711	0	7,711	0.00%	0	7,711
15	339.2	Other Plant & Misc.	128	25	4.00%	5	0	5	0.00%	0	5
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	636,137	33	3.03%	19,275	0	19,275	0.00%	0	19,275
19	320.3	Water Treatment Equip.	3,002,342	22	4.55%	136,607	0	136,607	3.23%	4,416	132,191
20	321.3	Permeators	7,289	5	20.00%	1,458	0	1,458	0.00%	0	1,458
21	339.3	Other Plant & Misc.	917	25	4.00%	37	0	37	0.00%	0	37
22		**TRANSMISSION & DISTRIBUTION**									
23	303.4	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	133,629	37	2.70%	3,608	0	3,608	15.25%	550	3,058
26	331.4	Transmission & Distribution	2,262,484	43	2.33%	52,716	0	52,716	86.30%	45,494	7,222
27	333.4	Services	44,295	40	2.50%	1,107	0	1,107	0.00%	0	1,107
28	334.4	Meters & Meter Installation	117,331	20	5.00%	5,867	0	5,867	0.00%	0	5,867
29	335.4	Hydrants	2,101	45	2.22%	47	0	47	0.00%	0	47
30	339.4	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	1,094	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	11,154	40	2.50%	279	0	279	0.00%	0	279
34	340.5	Office Furniture & Equipment	6,893	15	6.67%	460	0	460	0.00%	0	460
35	340.51	Computer Equipment	18,349	6	16.67%	3,059	0	3,059	0.00%	0	3,059
36	341.5	Transportation Equipment	10,586	6	16.67%	1,765	0	1,765	0.00%	0	1,765
37	342.5	Stores Equipment	99	18	5.56%	6	0	6	0.00%	0	6
38	343.5	Tools, Shop & Garage	3,842	16	6.25%	240	0	240	0.00%	0	240
39	344.5	Laboratory Equipment	3,484	15	6.67%	232	0	232	0.00%	0	232
40	345.5	Power Operated Equipment	4,400	12	8.33%	367	0	367	0.00%	0	367
41	346.5	Communication Equipment	1,997	10	10.00%	200	0	200	0.00%	0	200
42	347.5	Miscellaneous Equipment	896	15	6.67%	60	0	60	0.00%	0	60
43	348.5	Other Tangible Plant	1,690	10	10.00%	169	0	169	0.00%	0	169
44		**INTANGIBLE PLANT**	878		2.51%	22	0	22	0.00%	0	22
45		**SUPPLY & PUMPING**	534,999		3.60%	19,250	0	19,250	0.00%	0	19,250
46		**WATER TREATMENT PLANT**	3,646,686		4.32%	157,377	0	157,377	2.81%	4,416	152,961
47		**TRANSMISSION & DISTRIBUTION**	2,559,839		2.47%	63,345	0	63,345	72.69%	46,044	17,301
48		**GENERAL PLANT**	64,485		10.60%	6,837	0	6,837	0.00%	0	6,837
49		**TOTAL DEPRECIATION EXPENSE**	6,806,887		3.63%	246,831	0	246,831	20.44%	50,460	196,371
50		**LESS: AMORTIZATION OF CIAC**				(16,093)	0	(16,093)		(663)	(15,430)
51		**NET DEPRECIATION EXPENSE - WATER**				230,738	0	230,738		49,797	180,941

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1996 Avg. Adj. CIAC Balance	CIAC Amort. Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	Composite Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	67,690	4.21%	2,850	0	2,850	20.44%	583	2,267
2	Line/Main Extension Fees	1,987	2.33%	46	0	46	20.44%	9	37
3	Meter Installation Fees	242,101	5.00%	12,105	0	12,105	0.00%	0	12,105
4	Contributed Lines	11,825	2.33%	276	0	276	20.44%	56	220
5	Contributed Property Other Than Lines	2,030	3.58%	73	0	73	20.44%	15	58
6	Service Installation Fees	29,736	2.50%	743	0	743	0.00%	0	743
7	TOTAL WATER CIAC AMORT. EXP.	355,369		16,093	0	16,093		663	15,430

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	19,178	581	3.03%
3	305.2 Collecting & Impounding reservoirs	0	0	0.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	285,611	9,511	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	33,715	964	2.86%
8	310.2 Power Generation Equipment	9,554	478	5.00%
9	311.2 Pumping Equipment	154,212	7,711	5.00%
10	339.2 Other Plant & Miscellaneous	128	5	3.91%
11	304.3 Structures & Improvements	636,137	19,275	3.03%
12	320.3 Water Treatment Equipment	3,002,342	136,607	4.55%
13	321.3 Permeators	7,289	1,458	20.00%
14	339.3 Other Plant & Miscellaneous	917	37	4.03%
15	330.4 Distribution Reservoirs	133,629	3,608	2.70%
16	**COMPOSITE RATE**	4,282,713	180,235	4.21%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	2,262,484	52,716	2.33%
20	335.4 Hydrants	2,101	47	2.24%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	2,264,585	52,763	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	117,331	5,867	5.00%
25	**COMPOSITE RATE**	117,331	5,867	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	44,295	1,107	2.50%
28	**COMPOSITE RATE**	44,295	1,107	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	4,282,713	180,235	4.21%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	2,264,585	52,763	2.33%
32	Meter Installation Fees (Line 25)	117,331	5,867	5.00%
33	Service Installation Fees (Line 28)	44,295	1,107	2.50%
34	**COMPOSITE RATE**	6,708,923	239,972	3.58%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

6/2/95 6:10 PM B13W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	8,695	0	8,695	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	6,399	347	6,746	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	6,399	347	6,746		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	69,166	0	69,166		
8	Non-used & Useful Property Tax Add-back (1)		28,088	28,088		
9	Adjusted Real Estate & Personal Property Tax	69,166	28,088	97,254		
10	Non-used & Useful Percent			30.41%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(29,575)	(29,575)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	69,166	(1,487)	67,679		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	84,260	(1,140)	83,121		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

	(1)	(2)	(3)	(4)	(5)
		1996 INCOME TAXES			
Line No.	ITEM	*Per* Books	Utility *Test Year* Adjustments	*Adjusted* Test Year	*Supporting* Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	193,233	0	193,233	B-4(W)
3	Less:				
4	O & M Expenses	205,011	4,953	209,964	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	180,941	0	180,941	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	84,260	(1,140)	83,121	B-15(W)
8	Pre-Tax Operating Expenses	470,212	3,814	474,026	
9	**PRE-TAX OPERATING INCOME**	(276,979)	(3,814)	(280,793)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(276,979)	(3,814)	(280,793)	
12	Less:				
13	Interest Expense:				
14	Rate Base	3,659,715	144,499	3,804,214	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	193,599	7,644	201,243	C-3
17	Net Taxable Income (L11 - L16)	(470,578)	(11,458)	(482,036)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	(181,526)	(4,420)	(185,945)	
20	Less:				
21	Parent Debt Adjustment	10,450	0	10,450	C-1(W)
22	Investment Tax Credit	1,483	0	1,483	C-7(W)
23	**TOTAL INCOME TAXES**	(193,459)	(4,420)	(197,878)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Charlotte/Lee / Burnt Store
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	20.44%	0.00%	20.44%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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SCHEDULE OF WATER RATE BASE - 1996
SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the calculation of average rate base for the test year. Non-used and useful items should be reported as Plant Held for Future Use.

FPSC
Schedule: A-1 (W)
Page 1 of 1
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)
		1996 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	41,059,172	0	41,059,172	A-5 (W)
2	Utility Land & Land Rights	9,566,674	220,855	9,787,529	A-5 (W)
3	Non-Used and Useful	(251,848)	0	(251,848)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(11,483,826)	138,520	(11,345,306)	A-9 (W)
6	CIAC	(6,062,393)	0	(6,062,393)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,571,147	0	1,571,147	A-14 (W)
9	Acquisition Adjustments	0	0	0	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (W)
11	Advances for Construction	0	0	0	A-16 (W)
12	Unfunded Post-Retirement Benefits	(43,493)	0	(43,493)	Vol. II
13	Deferred Taxes	196,578	0	196,578	C-7 (W)
14	Working Capital Allowance	251,943	0	251,943	A-17 (W)
15	Other	1,319,227	0	1,319,227	A-21(W)
16	**TOTAL WATER RATE BASE**	36,123,180	359,375	36,482,555	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-3 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-5 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6	3.	0	0	
7				
8		0	0	
9	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
10	1. Used and Useful land adjustment	220,855	220,855	
11				
12	2.	0	0	
13				
14		220,855	220,855	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20		0	0	
21	**D. CONSTRUCTION WORK IN PROGRESS:**			
22	1.	0	0	
23				
24	2.	0	0	
25				
26		0	0	
27	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
28	1. N/A	0	0	
29				
30	2. N/A	0	0	
31				
32	3. N/A	0	0	
33				
34	4. Post-1992 cost of removal	116,084	116,084	
35				
36	5. Accum Depreciation reduction related to NU&U Mains	22,436	22,436	
37				
38		138,520	138,520	
39	**F. CIAC:**			A-12 (W)
40	1.	0	0	
41				
42	2.			
43		0	0	
44				
45		0	0	
46				
47	**SUBTOTAL**	359,375	359,375	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1996

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-3 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**G. ACCUMULATED AMORTIZATION OF CIAC**			A-14 (W)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENT**			A-20 (W)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS**			A-20 (W)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION**			A-16 (W)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES**			C-6 (W)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE**			A-17 (W)
32	1.	0	0	
33				
34	2.	0	0	
35				
36		0	0	
37	**M. OTHER**			A-21 (W)
38	1.	0	0	
39				
40	2.	0	0	
41				
42		0	0	
43				
44	**TOTAL WATER RATE BASE ADJUSTMENTS**	359,375	359,375	

6/2/95 3:27 PM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-4 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Plant In Service Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-4 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		
8	**12/31/91 Balance**		0
9	**04/30/92 Balance Per Docket No. 920655-WS, Order No. PSC-93-1070-FOF-WS Dated 07/23/93**		34,073,277
10	Utility Adjustment to ordered balance (1)		22,454
11	1992 Additions		722,314
12	1992 Retirements		7,627
13	1992 Adjustments		0
14	1992 Net Additions		714,687
15	**12/31/92 Balance**		34,810,418
16			
17			
18	1993 Additions		423,044
19	1993 Retirements		63,440
20	1993 Adjustments	General Plant Allocation True-up	64,312
21	1993 Net Additions		423,917
22	**12/31/93 Balance**		35,234,334
23			
24			
25	1994 Additions		7,536,468
26	1994 Retirements		25,917
27	1994 Adjustments		0
28	1994 Net Additions		7,510,551
29	**12/31/94 Balance**		42,744,885
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(7,004)
32	1995 Additions		5,642,283
33	1995 Retirements		257,181
34	1995 Adjustments		0
35	1995 Net Additions		5,385,103
36	**12/31/95 Balance**		48,122,983
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(65,398)
39	1996 Additions		3,929,507
40	1996 Retirements		6,739
41	1996 Adjustments	Used and Useful land adjustment	220,855
42	1996 Net Additions		4,143,622
43	**12/31/96 Balance**		52,201,208

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of PIS by account for the the prior year and the test year.

FPSC
Schedule: A-5 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) 1996 PLANT IN SERVICE Balance Per Books 12/31/95	(3) Net Additions 12/31/95 - 12/31/96 Gross	(4) Retirements	(5) Net	(6) Balance Per Books 12/31/96	(7) Utility Adjustments	(8) Adjusted Balance 12/31/96	(9) 1996 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3,759	0	0	0	3,759	0	3,759	3,759	0	3,759
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	9,550,098	0	0	0	9,550,098	220,855	9,770,953	9,550,098	220,855	9,770,953
7	304.2 Structures & Improvements	763,028	0	0	0	763,028	0	763,028	763,028	0	763,028
8	305.2 Collecting & Impounding reservoirs	186,257	0	0	0	186,257	0	186,257	186,257	0	186,257
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	613,053	0	0	0	613,053	0	613,053	613,053	0	613,053
11	308.2 Infiltration Galleries & Tunnels	264,911	0	0	0	264,911	0	264,911	264,911	0	264,911
12	309.2 Supply Mains	5,689,938	0	0	0	5,689,938	0	5,689,938	5,689,938	0	5,689,938
13	310.2 Power Generation Equipment	296,336	0	0	0	296,336	0	296,336	296,336	0	296,336
14	311.2 Pumping Equipment	3,745,749	168,200	0	168,200	3,913,949	0	3,913,949	3,850,538	0	3,850,538
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3,237,155	227,310	0	227,310	3,464,465	0	3,464,465	3,377,038	0	3,377,038
19	320.3 Water Treatment Equipment	12,378,268	3,342,940	(6,000)	3,336,940	15,715,208	0	15,715,208	14,597,392	0	14,597,392
20	321.3 Permeators	1,530,087	0	0	0	1,530,087	0	1,530,087	1,530,087	0	1,530,087
21	339.3 Other Plant & Miscellaneous	0	27,802	0	27,802	27,802	0	27,802	13,901	0	13,901
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,906,697	0	0	0	1,906,697	0	1,906,697	1,906,697	0	1,906,697
26	331.4 Transmission & Distribution	3,681,114	0	0	0	3,681,114	0	3,681,114	3,681,114	0	3,681,114
27	333.4 Services	1,829,126	25,949	0	25,949	1,855,075	0	1,855,075	1,842,101	0	1,842,101
28	334.4 Meters & Meter Installation	1,285,645	48,685	0	48,685	1,334,329	0	1,334,329	1,309,987	0	1,309,987
29	335.4 Hydrants	172,578	0	0	0	172,578	0	172,578	172,578	0	172,578
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	16,575	0	0	0	16,575	0	16,575	16,575	0	16,575
33	304.5 Structures & Improvements	168,533	1,425	(739)	685	169,218	0	169,218	168,997	0	168,997
34	340.5 Office Furniture & Equipment	104,440	0	0	0	104,440	0	104,440	104,440	0	104,440
35	340.51 Computer Equipment	246,061	52,781	0	52,781	298,842	0	298,842	278,010	0	278,010
36	341.5 Transportation Equipment	156,094	7,092	0	7,092	163,186	0	163,186	160,387	0	160,387
37	342.5 Stores Equipment	1,505	0	0	0	1,505	0	1,505	1,505	0	1,505
38	343.5 Tools, Shop & Garage Equipment	56,918	2,137	0	2,137	59,055	0	59,055	58,211	0	58,211
39	344.5 Laboratory Equipment	51,773	1,676	0	1,676	53,449	0	53,449	52,788	0	52,788
40	345.5 Power Operated Equipment	52,437	23,511	0	23,511	75,949	0	75,949	66,669	0	66,669
41	346.5 Communication Equipment	30,250	0	0	0	30,250	0	30,250	30,250	0	30,250
42	347.5 Miscellaneous Equipment	13,600	0	0	0	13,600	0	13,600	13,600	0	13,600
43	348.5 Other Tangible Plant	25,601	0	0	0	25,601	0	25,601	25,601	0	25,601
44	**INTANGIBLE PLANT**	3,759	0	0	0	3,759	0	3,759	3,759	0	3,759
45	**SUPPLY & PUMPING**	21,109,370	168,200	0	168,200	21,277,570	220,855	21,498,425	21,214,159	220,855	21,435,014
46	**WATER TREATMENT PLANT**	17,145,510	3,598,052	(6,000)	3,592,052	20,737,562	0	20,737,562	19,518,419	0	19,518,419
47	**TRANSMISSION & DISTRIBUTION**	8,875,159	74,633	0	74,633	8,949,792	0	8,949,792	8,912,476	0	8,912,476
48	**GENERAL PLANT**	923,787	88,621	(739)	87,882	1,011,669	0	1,011,669	977,033	0	977,033
49	**TOTAL PLANT IN SERVICE**	48,057,585	3,929,507	(6,739)	3,922,767	51,980,353	220,855	52,201,208	50,825,846	220,855	50,846,701
50	**LAND & LAND RIGHTS**	9,566,674	0	0	0	9,566,674	220,855	9,787,529	9,566,674	220,855	9,787,529
51	**TOTAL PIS LESS LAND**	38,490,912	3,929,507	(6,739)	3,922,767	42,413,679	0	42,413,679	41,059,172	0	41,059,172

6/2/95 3:29 PM A05W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide month ending balances for PIS by account for each month of the test year, the ending balance for the prior year and the test year average balance.

FPSC
Schedule: A-5 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-4(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	0	3,759
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	9,550,098	9,550,098	9,550,098	9,550,098	9,550,098	9,550,098	9,550,098	9,550,098	9,550,098	9,550,098	9,550,098	9,550,098	9,550,098	0	9,550,098
7	304.2 Structures & Improvements	763,028	763,028	763,028	763,028	763,028	763,028	763,028	763,028	763,028	763,028	763,028	763,028	763,028	0	763,028
8	305.2 Collecting & Impounding reservoirs	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	186,257	0	186,257
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	613,053	613,053	613,053	613,053	613,053	613,053	613,053	613,053	613,053	613,053	613,053	613,053	613,053	0	613,053
11	308.2 Infiltration Galleries & Tunnels	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	264,911	0	264,911
12	309.2 Supply Mains	5,689,938	5,689,938	5,689,938	5,689,938	5,689,938	5,689,938	5,689,938	5,689,938	5,689,938	5,689,938	5,689,938	5,689,938	5,689,938	0	5,689,938
13	310.2 Power Generation Equipment	296,336	296,336	296,336	296,336	296,336	296,336	296,336	296,336	296,336	296,336	296,336	296,336	296,336	0	296,336
14	311.2 Pumping Equipment	3,745,749	3,745,749	3,745,749	3,745,749	3,762,409	3,913,949	3,913,949	3,913,949	3,913,949	3,913,949	3,913,949	3,913,949	3,913,949	168,200	3,850,536
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	3,237,155	3,237,155	3,237,155	3,237,155	3,237,155	3,464,465	3,464,465	3,464,465	3,464,465	3,464,465	3,464,465	3,464,465	3,464,465	227,310	3,377,038
19	320.3 Water Treatment Equipment	12,378,268	12,378,268	12,378,268	12,378,268	14,543,165	15,709,308	15,709,308	15,715,208	15,715,208	15,715,208	15,715,208	15,715,208	15,715,208	3,336,940	14,597,392
20	321.3 Permeators	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	1,530,087	0	1,530,087
21	339.3 Other Plant & Miscellaneous	0	2,317	4,634	6,950	9,267	11,584	13,902	16,218	18,535	20,852	23,169	25,485	27,802	27,802	13,901
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	1,906,697	1,906,697	1,906,697	1,906,697	1,906,697	1,906,697	1,906,697	1,906,697	1,906,697	1,906,697	1,906,697	1,906,697	1,906,697	0	1,906,697
26	331.4 Transmission & Distribution	3,681,114	3,681,114	3,681,114	3,681,114	3,681,114	3,681,114	3,681,114	3,681,114	3,681,114	3,681,114	3,681,114	3,681,114	3,681,114	0	3,681,114
27	333.4 Services	1,829,126	1,831,289	1,833,451	1,835,613	1,837,775	1,839,938	1,842,101	1,844,263	1,846,426	1,848,588	1,850,750	1,852,913	1,855,075	25,949	1,842,101
28	334.4 Meters & Meter Installation	1,285,645	1,289,701	1,293,758	1,297,815	1,301,872	1,305,929	1,309,986	1,314,045	1,318,102	1,322,159	1,326,215	1,330,272	1,334,329	48,685	1,309,987
29	335.4 Hydrants	172,578	172,578	172,578	172,578	172,578	172,578	172,578	172,578	172,578	172,578	172,578	172,578	172,578	0	172,578
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	16,575	16,575	16,575	16,575	16,575	16,575	16,575	16,575	16,575	16,575	16,575	16,575	16,575	0	16,575
33	304.5 Structures & Improvements	168,533	169,098	169,141	169,258	169,281	169,304	168,703	168,727	168,750	168,866	168,979	169,101	169,218	685	168,997
34	340.5 Office Furniture & Equipment	104,440	104,440	104,440	104,440	104,440	104,440	104,440	104,440	104,440	104,440	104,440	104,440	104,440	0	104,440
35	340.51 Computer Equipment	246,061	266,999	268,614	272,932	273,792	274,652	279,777	280,638	281,498	285,815	289,965	294,524	298,842	52,781	278,010
36	341.5 Transportation Equipment	156,094	158,907	159,124	159,705	159,820	159,936	160,624	160,740	160,856	161,436	161,998	162,606	163,186	7,092	160,387
37	342.5 Stores Equipment	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	1,505	0	1,505
38	343.5 Tools, Shop & Garage Equipment	56,918	57,766	57,831	58,006	58,041	58,076	58,283	58,318	58,353	58,528	58,686	58,890	59,055	2,137	58,211
39	344.5 Laboratory Equipment	51,773	52,438	52,489	52,627	52,654	52,681	52,844	52,871	52,899	53,036	53,168	53,312	53,449	1,676	52,788
40	345.5 Power Operated Equipment	52,437	61,764	62,484	64,407	64,790	65,173	67,456	67,840	68,223	70,146	72,003	74,025	75,949	23,511	66,669
41	346.5 Communication Equipment	30,250	30,250	30,250	30,250	30,250	30,250	30,250	30,250	30,250	30,250	30,250	30,250	30,250	0	30,250
42	347.5 Miscellaneous Equipment	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	13,600	0	13,600
43	348.5 Other Tangible Plant	25,601	25,601	25,601	25,601	25,601	25,601	25,601	25,601	25,601	25,601	25,601	25,601	25,601	0	25,601
44	**INTANGIBLE PLANT**	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	3,759	0	3,759
45	**SUPPLY & PUMPING**	21,109,370	21,109,370	21,109,370	21,109,370	21,126,030	21,277,570	21,277,570	21,277,570	21,277,570	21,277,570	21,277,570	21,277,570	21,277,570	168,200	21,214,159
46	**WATER TREATMENT PLANT**	17,145,510	17,147,827	17,150,144	17,152,460	19,319,674	20,715,444	20,717,762	20,725,979	20,728,295	20,730,612	20,732,929	20,735,246	20,737,562	3,592,052	19,518,419
47	**TRANSMISSION & DISTRIBUTION**	8,875,159	8,881,378	8,887,597	8,893,817	8,900,036	8,906,255	8,912,477	8,918,696	8,924,916	8,931,135	8,937,354	8,943,573	8,949,792	74,633	8,912,476
48	**GENERAL PLANT**	923,787	958,943	961,655	968,904	970,349	971,793	979,659	981,104	982,548	989,797	996,798	1,004,420	1,011,669	87,882	977,003
49	**TOTAL PLANT IN SERVICE**	48,057,585	48,101,277	48,112,525	48,126,310	50,319,848	51,874,821	51,891,227	51,907,106	51,917,086	51,932,873	51,948,410	51,964,568	51,980,353	3,922,767	50,625,846
50	**LAND & LAND RIGHTS**	9,566,674	9,566,674	9,566,674	9,566,674	9,566,674	9,566,674	9,566,674	9,566,674	9,566,674	9,566,674	9,566,674	9,566,674	9,566,674	0	9,566,674
51	**TOTAL PIS LESS LAND**	38,490,912	38,534,604	38,545,852	38,561,637	40,753,174	42,308,148	42,324,553	42,340,434	42,350,414	42,366,200	42,381,737	42,397,894	42,413,679	3,922,767	41,059,172

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Balance 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	16,660	151,540	0	0	0	0	0	0	0	168,200	104,789
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	227,310	0	0	0	0	0	0	0	227,310	139,883
19	320.3 Water Treatment Equipment	0	0	0	2,164,897	1,166,143	0	5,900	0	0	0	0	0	3,336,940	2,219,124
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2,317	2,317	2,317	2,317	2,317	2,318	2,317	2,317	2,317	2,317	2,317	2,317	27,802	13,901
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	2,162	2,162	2,162	2,162	2,162	2,163	2,162	2,162	2,162	2,162	2,162	2,162	25,949	12,974
28	334.4 Meters & Meter Installation	4,057	4,057	4,057	4,057	4,057	4,059	4,057	4,057	4,057	4,057	4,057	4,057	48,685	24,342
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	565	44	117	23	23	(601)	23	23	117	113	123	117	685	464
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	20,938	1,615	4,317	860	860	5,125	860	860	4,317	4,170	4,539	4,317	52,781	31,949
36	341.5 Transportation Equipment	2,813	217	580	116	116	689	116	116	580	560	610	580	7,092	4,293
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	848	65	175	35	35	208	35	35	175	169	184	175	2,137	1,294
39	344.5 Laboratory Equipment	665	51	137	27	27	163	27	27	137	132	144	137	1,676	1,015
40	345.5 Power Operated Equipment	9,327	719	1,923	383	383	2,283	383	383	1,923	1,857	2,022	1,923	23,511	14,232
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	16,660	151,540	0	0	0	0	0	0	0	168,200	104,789
46	**WATER TREATMENT PLANT**	2,317	2,317	2,317	2,167,214	1,395,770	2,318	8,217	2,317	2,317	2,317	2,317	2,317	3,592,052	2,372,908
47	**TRANSMISSION & DISTRIBUTION**	6,219	6,219	6,219	6,219	6,219	6,222	6,219	6,219	6,219	6,219	6,219	6,219	74,633	37,316
48	**GENERAL PLANT**	35,156	2,712	7,249	1,445	1,445	7,856	1,445	1,445	7,249	7,001	7,621	7,249	87,882	53,247
49	**TOTAL NET ADDITIONS**	43,692	11,248	15,785	2,191,537	1,554,973	16,406	15,880	9,980	15,785	15,537	16,157	15,785	3,922,767	2,568,260
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	43,692	11,248	15,785	2,191,537	1,554,973	16,406	15,880	9,980	15,785	15,537	16,157	15,785	3,922,767	2,568,260

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year gross additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 4 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Ave. Gross Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	16,660	151,540	0	0	0	0	0	0	0	168,200	104,789
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	227,310	0	0	0	0	0	0	0	227,310	139,883
19	320.3 Water Treatment Equipment	0	0	0	2,164,897	1,168,143	0	11,900	0	0	0	0	0	3,342,940	2,221,894
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	2,317	2,317	2,317	2,317	2,317	2,318	2,317	2,317	2,317	2,317	2,317	2,317	27,802	13,901
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	2,162	2,162	2,162	2,162	2,162	2,163	2,162	2,162	2,162	2,162	2,162	2,162	25,949	12,974
28	334.4 Meters & Meter Installation	4,057	4,057	4,057	4,057	4,057	4,058	4,057	4,057	4,057	4,057	4,057	4,057	48,685	24,342
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	585	44	117	23	23	136	23	23	117	113	123	117	1,425	862
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	20,938	1,615	4,317	860	860	5,125	860	860	4,317	4,170	4,539	4,317	52,781	31,949
36	*341.5 Transportation Equipment*	2,813	217	580	116	116	689	116	116	580	560	610	580	7,092	4,293
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	848	65	175	35	35	208	35	35	175	169	184	175	2,137	1,294
39	344.5 Laboratory Equipment	665	51	137	27	27	163	27	27	137	132	144	137	1,676	1,015
40	345.5 Power Operated Equipment	9,327	719	1,923	383	383	2,283	383	383	1,923	1,857	2,022	1,923	23,511	14,232
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	16,660	151,540	0	0	0	0	0	0	0	168,200	104,789
46	**WATER TREATMENT PLANT**	2,317	2,317	2,317	2,167,214	1,395,770	2,318	14,217	2,317	2,317	2,317	2,317	2,317	3,596,052	2,375,678
47	**TRANSMISSION & DISTRIBUTION**	6,219	6,219	6,219	6,219	6,219	6,222	6,219	6,219	6,219	6,219	6,219	6,219	74,633	37,316
48	**GENERAL PLANT**	35,156	2,712	7,249	1,445	1,445	8,805	1,445	1,445	7,249	7,001	7,621	7,249	88,821	53,645
49	**TOTAL GROSS ADDITIONS**	43,692	11,248	15,785	2,191,537	1,554,973	17,145	21,880	9,960	15,785	15,537	16,157	15,785	3,929,507	2,571,428
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	43,692	11,248	15,785	2,191,537	1,554,973	17,145	21,880	9,960	15,785	15,537	16,157	15,785	3,929,507	2,571,428

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	6,000	0	0	0	0	0	6,000	2,769
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	739	0	0	0	0	0	0	739	398
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	6,000	0	0	0	0	0	6,000	2,769
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	739	0	0	0	0	0	0	739	398
49	**TOTAL RETIREMENTS**	0	0	0	0	0	739	6,000	0	0	0	0	0	6,739	3,167
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	739	6,000	0	0	0	0	0	6,739	3,167

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-5 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	220,855	0	0	0	0	0	0	0	0	0	0	0	220,855	220,855
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	*310.2 Power Generation Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	220,855	0	0	0	0	0	0	0	0	0	0	0	220,855	220,855
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	220,855	0	0	0	0	0	0	0	0	0	0	0	220,855	220,855
50	**LAND & LAND RIGHTS**	220,855	0	0	0	0	0	0	0	0	0	0	0	220,855	220,855
51	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the average balance for plant in service and the non-used and useful percentage and amount.

FPSC
Schedule: A-5 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	3,759	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	9,770,953	0.00%	0
7	304.2 Structures & Improvements	763,028	4.01%	30,572
8	305.2 Collecting & Impounding reservoirs	186,257	4.01%	7,463
9	306.2 Lake, River & Other Intakes	0	4.01%	0
10	307.2 Wells & Springs	613,053	4.01%	24,563
11	308.2 Infiltration Galleries & Tunnels	264,911	4.01%	10,614
12	309.2 Supply Mains	5,689,938	4.01%	227,978
13	310.2 Power Generation Equipment	296,336	0.00%	0
14	311.2 Pumping Equipment	3,850,538	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	3,377,038	0.00%	0
19	320.3 Water Treatment Equipment	14,597,392	0.00%	0
20	321.3 Permeators	1,530,067	0.00%	0
21	339.3 Other Plant & Miscellaneous	13,901	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	1,906,697	0.00%	0
26	331.4 Transmission & Distribution	3,681,114	0.00%	0
27	333.4 Services	1,842,101	0.00%	0
28	334.4 Meters & Meter Installation	1,309,967	0.00%	0
29	335.4 Hydrants	172,578	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	16,575	0.00%	0
33	304.5 Structures & Improvements	168,997	0.00%	0
34	340.5 Office Furniture & Equipment	104,440	0.00%	0
35	340.51 Computer Equipment	278,010	0.00%	0
36	341.5 Transportation Equipment	160,387	0.00%	0
37	342.5 Stores Equipment	1,505	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	58,211	0.00%	0
39	344.5 Laboratory Equipment	52,788	0.00%	0
40	345.5 Power Operated Equipment	66,669	0.00%	0
41	346.5 Communication Equipment	30,250	0.00%	0
42	347.5 Miscellaneous Equipment	13,600	0.00%	0
43	348.5 Other Tangible Plant	25,601	0.00%	0
44	**INTANGIBLE PLANT**	3,759	0.00%	0
45	**SUPPLY & PUMPING**	21,435,014	1.41%	301,190
46	**WATER TREATMENT PLANT**	19,518,419	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	8,912,476	0.00%	0
48	**GENERAL PLANT**	977,033	0.00%	0
49	**TOTAL PLANT IN SERVICE**	50,846,701	0.59%	301,190
50	**LAND & LAND RIGHTS**	9,787,529	0.00%	0
51	**TOTAL PIS LESS LAND**	41,059,172	0.73%	301,190

6/6/95 12:37 PM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1996
SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-7 (W)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-1(W)

Line No.	(1) Description	(2) AVERAGE 1996 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	301,190	0	301,190	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(46,807)	0	(46,807)	A-9 (W)
4	CIAC	(3,450)	0	(3,450)	A-12 (W)
5	Accumulated Amort. of CIAC	915	0	915	A-14 (W)
6	Advances for Construction	0	0	0	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	251,848	0	251,848	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-8 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-8 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Water Accum. Depr. Year-End Balances
1	**12/31/90 Balance**		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	**12/31/91 Balance**		0
9	**04/30/92 Balance Per Docket No. 920655-WS, Order No. PSC-93-1070-FOF-WS Dated 07/23/93**		5,395,619
10	Utility Adjustment to ordered balance (1)		(407,053)
11	1992 Additions		1,018,742
12	1992 Retirements		7,627
13	1992 Adjustments		0
14	1992 Net Additions		1,011,115
15	**12/31/92 Balance**		5,999,881
16			
17			
18	1993 Additions		1,544,836
19	1993 Retirements		63,440
20	1993 Adjustments	General Plant Allocation True-up	26,975
21	1993 Net Additions		1,508,371
22	**12/31/93 Balance**		7,508,252
23			
24			
25	1994 Additions		1,633,937
26	1994 Retirements		25,917
27	1994 Adjustments		0
28	1994 Net Additions		1,608,020
29	**12/31/94 Balance**		9,116,271
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(3,110)
32	1995 Additions		1,723,073
33	1995 Retirements		257,181
34	1995 Adjustments		0
35	1995 Net Additions		1,465,892
36	**12/31/95 Balance**		10,579,053
37			
38	**Adjustment to beginning balance**	General Plant re-allocation true-up	(18,723)
39	1996 Additions		1,853,325
40	1996 Retirements		6,739
41	1996 Adjustments	Prior year depreciation retirements not recorded.	(138,520)
42	1996 Net Additions		1,708,066
43	**12/31/96 Balance**		12,268,396

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of accumulated depreciation by account for the the prior year and the test year.

FPSC
Schedule: A-9 (W)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
			1996 ACCUMULATED DEPRECIATION				1996 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,558	94	1,652	0	1,652	1,605	0	1,605
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	171,747	23,120	194,867	0	194,867	183,307	0	183,307
8	305.2 Collecting & Impounding reservoirs	47,938	3,725	51,663	0	51,663	49,801	0	49,801
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	24,589	20,415	45,004	0	45,004	34,797	0	34,797
11	308.2 Infiltration Galleries & Tunnels	54,013	6,623	60,636	0	60,636	57,324	0	57,324
12	309.2 Supply Mains	877,709	162,732	1,040,441	(116,084)	924,357	959,075	(116,084)	842,991
13	310.2 Power Generation Equipment	60,835	14,817	75,652	0	75,652	68,243	0	68,243
14	311.2 Pumping Equipment	1,498,943	192,527	1,691,470	0	1,691,470	1,595,206	0	1,595,206
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	733,877	102,324	836,201	0	836,201	785,039	0	785,039
19	320.3 Water Treatment Equipment	2,756,972	658,181	3,415,153	0	3,415,153	3,086,293	0	3,086,293
20	321.3 Permeators	1,120,592	306,017	1,426,609	0	1,426,609	1,273,601	0	1,273,601
21	339.3 Other Plant & Miscellaneous	0	556	556	0	556	278	0	278
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	476,118	51,481	527,599	0	527,599	501,859	0	501,859
26	331.4 Transmission & Distribution	1,219,170	85,770	1,304,940	(22,436)	1,282,504	1,262,055	(22,436)	1,239,619
27	333.4 Services	419,469	46,053	465,522	0	465,522	442,495	0	442,495
28	334.4 Meters & Meter Installation	601,294	65,499	666,793	0	666,793	634,044	0	634,044
29	335.4 Hydrants	55,461	3,831	59,292	0	59,292	57,377	0	57,377
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	38,093	3,486	41,578	0	41,578	39,807	0	39,807
34	340.5 Office Furniture & Equipment	48,136	6,966	55,102	0	55,102	51,619	0	51,619
35	340.51 Computer Equipment	112,999	46,344	159,343	0	159,343	136,171	0	136,171
36	341.5 Transportation Equipment	115,303	26,736	142,039	0	142,039	128,671	0	128,671
37	342.5 Stores Equipment	510	84	594	0	594	552	0	552
38	343.5 Tools, Shop & Garage Equipment	29,453	3,638	33,091	0	33,091	31,272	0	31,272
39	344.5 Laboratory Equipment	7,658	3,521	11,179	0	11,179	9,419	0	9,419
40	345.5 Power Operated Equipment	53,508	5,554	59,062	0	59,062	56,285	0	56,285
41	346.5 Communication Equipment	14,144	3,025	17,169	0	17,169	15,657	0	15,657
42	347.5 Miscellaneous Equipment	3,420	907	4,327	0	4,327	3,873	0	3,873
43	348.5 Other Tangible Plant	16,820	2,560	19,380	0	19,380	18,100	0	18,100
44	**INTANGIBLE PLANT**	1,558	94	1,652	0	1,652	1,605	0	1,605
45	**SUPPLY & PUMPING**	2,735,774	423,959	3,159,733	(116,084)	3,043,649	2,947,753	(116,084)	2,831,669
46	**WATER TREATMENT PLANT**	4,611,441	1,067,078	5,678,519	0	5,678,519	5,145,211	0	5,145,211
47	**TRANSMISSION & DISTRIBUTION**	2,771,512	252,634	3,024,146	(22,436)	3,001,710	2,897,829	(22,436)	2,875,393
48	**GENERAL PLANT**	440,046	102,821	542,866	0	542,866	491,428	0	491,428
49	**TOTAL ACCUMULATED DEPRECIATION**	10,560,331	1,846,586	12,406,916	(138,520)	12,268,396	11,483,826	(138,520)	11,345,306

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide month ending balances for Accumulated Depreciation by account for each month of the test year, the ending balance from the prior year and the test year average balance.

FPSC
Schedule: A-9 (W)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Per Books Ave. Bal. 1996
1	**INTANGIBLE PLANT**															
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,558	1,566	1,574	1,582	1,590	1,598	1,604	1,612	1,620	1,628	1,636	1,644	1,652	94	1,605
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	171,747	173,674	175,601	177,528	179,455	181,382	183,305	185,232	187,159	189,086	191,013	192,940	194,867	23,120	183,307
8	305.2 Collecting & Impounding reservoirs	47,938	48,248	48,558	48,868	49,178	49,488	49,803	50,113	50,423	50,733	51,043	51,353	51,663	3,725	49,801
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	24,589	26,290	27,991	29,692	31,393	33,094	34,796	36,498	38,200	39,901	41,602	43,303	45,004	20,415	34,797
11	308.2 Infiltration Galleries & Tunnels	54,013	54,565	55,117	55,669	56,221	56,773	57,324	57,876	58,428	58,980	59,532	60,084	60,636	6,623	57,324
12	309.2 Supply Mains	877,709	891,270	904,831	918,392	931,953	945,514	959,075	972,636	986,197	999,758	1,013,319	1,026,880	1,040,441	162,732	958,075
13	310.2 Power Generation Equipment	60,835	62,070	63,305	64,540	65,775	67,010	68,242	69,477	70,712	71,947	73,182	74,417	75,652	14,817	68,243
14	311.2 Pumping Equipment	1,498,943	1,514,987	1,531,031	1,547,075	1,563,119	1,579,163	1,595,206	1,611,250	1,627,294	1,643,338	1,659,382	1,675,426	1,691,470	192,527	1,595,206
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	733,877	742,404	750,931	759,458	767,985	776,512	785,039	793,566	802,093	810,620	819,147	827,674	836,201	102,324	785,039
19	320.3 Water Treatment Equipment	2,756,872	2,812,320	2,867,668	2,923,016	2,978,364	3,033,712	3,088,065	3,138,413	3,193,761	3,249,109	3,304,457	3,359,805	3,415,153	658,181	3,086,293
20	321.3 Permeators	1,120,592	1,146,093	1,171,594	1,197,095	1,222,596	1,248,097	1,273,603	1,299,104	1,324,605	1,350,106	1,375,607	1,401,108	1,426,609	306,017	1,273,601
21	339.3 Other Plant & Miscellaneous	0	46	92	138	184	230	280	326	372	418	464	510	556	556	278
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	476,118	480,408	484,698	488,988	493,278	497,568	501,859	506,149	510,439	514,729	519,019	523,309	527,599	51,481	501,859
26	331.4 Transmission & Distribution	1,219,170	1,226,318	1,233,466	1,240,614	1,247,762	1,254,910	1,262,052	1,269,200	1,276,348	1,283,496	1,290,644	1,297,792	1,304,940	85,770	1,262,055
27	333.4 Services	419,469	423,307	427,145	430,983	434,821	438,659	442,494	446,332	450,170	454,008	457,846	461,684	465,522	46,053	442,495
28	334.4 Meters & Meter Installation	601,294	606,752	612,210	617,668	623,126	628,584	634,045	639,503	644,961	650,419	655,877	661,335	666,793	65,499	634,044
29	335.4 Hydrants	55,461	55,780	56,099	56,418	56,737	57,056	57,378	57,697	58,016	58,335	58,654	58,973	59,292	3,831	57,377
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	38,093	38,445	38,797	39,149	39,501	39,853	39,466	39,818	40,170	40,522	40,874	41,226	41,578	3,486	39,807
34	340.5 Office Furniture & Equipment	48,136	48,717	49,298	49,879	50,460	51,041	51,616	52,197	52,778	53,359	53,940	54,521	55,102	6,966	51,619
35	340.51 Computer Equipment	112,999	116,861	120,723	124,585	128,447	132,309	136,171	140,033	143,895	147,757	151,619	155,481	159,343	46,344	136,171
36	341.5 Transportation Equipment	115,303	117,531	119,759	121,987	124,215	126,443	128,671	130,899	133,127	135,355	137,583	139,811	142,039	26,736	128,671
37	342.5 Stores Equipment	510	517	524	531	538	545	552	559	566	573	580	587	594	84	552
38	343.5 Tools, Shop & Garage Equipment	29,453	29,756	30,059	30,362	30,665	30,968	31,273	31,576	31,879	32,182	32,485	32,788	33,091	3,638	31,272
39	344.5 Laboratory Equipment	7,658	7,951	8,244	8,537	8,830	9,123	9,421	9,714	10,007	10,300	10,593	10,886	11,179	3,521	9,419
40	345.5 Power Operated Equipment	53,508	53,971	54,434	54,897	55,360	55,823	56,284	56,747	57,210	57,673	58,136	58,599	59,062	5,554	56,285
41	346.5 Communication Equipment	14,144	14,396	14,648	14,900	15,152	15,404	15,657	15,909	16,161	16,413	16,665	16,917	17,169	3,025	15,657
42	347.5 Miscellaneous Equipment	3,420	3,496	3,572	3,648	3,724	3,800	3,871	3,947	4,023	4,099	4,175	4,251	4,327	907	3,873
43	348.5 Other Tangible Plant	16,820	17,033	17,246	17,459	17,672	17,885	18,102	18,315	18,528	18,741	18,954	19,167	19,380	2,560	18,100
44	**INTANGIBLE PLANT**	1,558	1,566	1,574	1,582	1,590	1,598	1,604	1,612	1,620	1,628	1,636	1,644	1,652	94	1,605
45	**SUPPLY & PUMPING**	2,735,774	2,771,104	2,806,434	2,841,764	2,877,094	2,912,424	2,947,753	2,983,083	3,018,413	3,053,743	3,089,073	3,124,403	3,159,733	423,959	2,947,753
46	**WATER TREATMENT PLANT**	4,611,441	4,700,863	4,790,285	4,879,707	4,969,129	5,058,551	5,147,987	5,231,409	5,320,831	5,410,253	5,499,675	5,589,097	5,678,519	1,067,078	5,145,211
47	**TRANSMISSION & DISTRIBUTION**	2,771,512	2,792,565	2,813,618	2,834,671	2,855,724	2,876,777	2,897,828	2,918,881	2,939,934	2,960,987	2,982,040	3,003,093	3,024,146	252,634	2,897,829
48	**GENERAL PLANT**	440,046	448,675	457,306	465,936	474,566	483,196	491,086	499,716	508,346	516,976	525,606	534,236	542,866	102,821	491,428
49	**TOTAL WATER ACCUM. DEPR.**	10,560,331	10,714,774	10,869,217	11,023,660	11,178,103	11,332,546	11,486,258	11,634,701	11,789,144	11,943,587	12,098,030	12,252,473	12,406,916	1,846,586	11,483,826

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 3 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Net Additions	(15) Average Net Additions 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	8	8	8	8	8	6	8	8	8	8	8	8	94	47
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,927	1,927	1,927	1,927	1,927	1,923	1,927	1,927	1,927	1,927	1,927	1,927	23,120	11,560
8	305.2 Collecting & Impounding reservoirs	310	310	310	310	310	315	310	310	310	310	310	310	3,725	1,863
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,701	1,701	1,701	1,701	1,701	1,704	1,701	1,701	1,701	1,701	1,701	1,701	20,415	10,208
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,311
12	309.2 Supply Mains	13,561	13,561	13,561	13,561	13,561	13,561	13,561	13,561	13,561	13,561	13,561	13,561	162,732	81,366
13	310.2 Power Generation Equipment	1,235	1,235	1,235	1,235	1,235	1,232	1,235	1,235	1,235	1,235	1,235	1,235	14,817	7,408
14	311.2 Pumping Equipment	16,044	16,044	16,044	16,044	16,044	16,043	16,044	16,044	16,044	16,044	16,044	16,044	192,527	96,263
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	8,527	8,527	8,527	8,527	8,527	8,527	8,527	8,527	8,527	8,527	8,527	8,527	102,324	51,162
19	320.3 Water Treatment Equipment	55,348	55,348	55,348	55,348	55,348	55,353	49,348	55,348	55,348	55,348	55,348	55,348	658,181	329,321
20	321.3 Permeators	25,501	25,501	25,501	25,501	25,501	25,506	25,501	25,501	25,501	25,501	25,501	25,501	306,017	153,009
21	339.3 Other Plant & Miscellaneous	46	46	46	46	46	50	46	46	46	46	46	46	556	278
22	**TRANSMISSION & DISTRIBUTION**														0
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	4,290	4,290	4,290	4,290	4,290	4,291	4,290	4,290	4,290	4,290	4,290	4,290	51,481	25,741
26	331.4 Transmission & Distribution	7,148	7,148	7,148	7,148	7,148	7,142	7,148	7,148	7,148	7,148	7,148	7,148	85,770	42,885
27	333.4 Services	3,838	3,838	3,838	3,838	3,838	3,835	3,838	3,838	3,838	3,838	3,838	3,838	46,053	23,026
28	334.4 Meters & Meter Installation	5,458	5,458	5,458	5,458	5,458	5,461	5,458	5,458	5,458	5,458	5,458	5,458	65,499	32,750
29	335.4 Hydrants	319	319	319	319	319	322	319	319	319	319	319	319	3,831	1,916
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	352	352	352	352	352	(366)	352	352	352	352	352	352	3,486	1,714
34	340.5 Office Furniture & Equipment	581	581	581	581	581	575	581	581	581	581	581	581	6,966	3,483
35	340.51 Computer Equipment	3,862	3,862	3,862	3,862	3,862	3,862	3,862	3,862	3,862	3,862	3,862	3,862	46,344	23,172
36	341.5 Transportation Equipment	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	26,736	13,368
37	342.5 Stores Equipment	7	7	7	7	7	7	7	7	7	7	7	7	84	42
38	343.5 Tools, Shop & Garage Equipment	303	303	303	303	303	305	303	303	303	303	303	303	3,638	1,819
39	344.5 Laboratory Equipment	293	293	293	293	293	298	293	293	293	293	293	293	3,521	1,761
40	345.5 Power Operated Equipment	463	463	463	463	463	461	463	463	463	463	463	463	5,554	2,777
41	346.5 Communication Equipment	252	252	252	252	252	253	252	252	252	252	252	252	3,025	1,513
42	347.5 Miscellaneous Equipment	76	76	76	76	76	71	76	76	76	76	76	76	907	453
43	348.5 Other Tangible Plant	213	213	213	213	213	217	213	213	213	213	213	213	2,560	1,280
44	**INTANGIBLE PLANT**	8	8	8	8	8	6	8	8	8	8	8	8	94	47
45	**SUPPLY & PUMPING**	35,330	35,330	35,330	35,330	35,330	35,329	35,330	35,330	35,330	35,330	35,330	35,330	423,959	211,979
46	**WATER TREATMENT PLANT**	89,422	89,422	89,422	89,422	89,422	89,436	83,422	89,422	89,422	89,422	89,422	89,422	1,067,078	533,770
47	**TRANSMISSION & DISTRIBUTION**	21,053	21,053	21,053	21,053	21,053	21,051	21,053	21,053	21,053	21,053	21,053	21,053	252,634	126,316
48	**GENERAL PLANT**	8,630	8,630	8,630	8,630	8,630	7,891	8,630	8,630	8,630	8,630	8,630	8,630	102,821	51,362
49	**TOTAL NET ADDITIONS**	154,443	154,443	154,443	154,443	154,443	153,713	148,443	154,443	154,443	154,443	154,443	154,443	1,846,586	923,496

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year gross additions for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Gross Additions	(15) Average Gross Add. 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	8	8	8	8	8	6	8	8	8	8	8	8	94	47
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,927	1,927	1,927	1,927	1,927	1,923	1,927	1,927	1,927	1,927	1,927	1,927	23,120	11,560
8	305.2 Collecting & Impounding reservoirs	310	310	310	310	310	315	310	310	310	310	310	310	3,725	1,863
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	1,701	1,701	1,701	1,701	1,701	1,704	1,701	1,701	1,701	1,701	1,701	1,701	20,415	10,208
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,311
12	309.2 Supply Mains	13,561	13,561	13,561	13,561	13,561	13,561	13,561	13,561	13,561	13,561	13,561	13,561	162,732	81,366
13	310.2 Power Generation Equipment	1,235	1,235	1,235	1,235	1,235	1,232	1,235	1,235	1,235	1,235	1,235	1,235	14,817	7,408
14	311.2 Pumping Equipment	16,044	16,044	16,044	16,044	16,044	16,043	16,044	16,044	16,044	16,044	16,044	16,044	192,527	96,263
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	8,527	8,527	8,527	8,527	8,527	8,527	8,527	8,527	8,527	8,527	8,527	8,527	102,324	51,162
19	320.3 Water Treatment Equipment	55,348	55,348	55,348	55,348	55,348	55,353	55,348	55,348	55,348	55,348	55,348	55,348	664,181	332,091
20	321.3 Permeators	25,501	25,501	25,501	25,501	25,501	25,506	25,501	25,501	25,501	25,501	25,501	25,501	306,017	153,009
21	339.3 Other Plant & Miscellaneous	46	46	46	46	46	50	46	46	46	46	46	46	556	278
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	4,290	4,290	4,290	4,290	4,290	4,291	4,290	4,290	4,290	4,290	4,290	4,290	51,481	25,741
26	331.4 Transmission & Distribution	7,148	7,148	7,148	7,148	7,148	7,142	7,148	7,148	7,148	7,148	7,148	7,148	85,770	42,885
27	333.4 Services	3,838	3,838	3,838	3,838	3,838	3,835	3,838	3,838	3,838	3,838	3,838	3,838	46,053	23,026
28	334.4 Meters & Meter Installation	5,458	5,458	5,458	5,458	5,458	5,461	5,458	5,458	5,458	5,458	5,458	5,458	65,499	32,750
29	335.4 Hydrants	319	319	319	319	319	322	319	319	319	319	319	319	3,831	1,916
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	352	352	352	352	352	353	352	352	352	352	352	352	4,225	2,113
34	340.5 Office Furniture & Equipment	581	581	581	581	581	575	581	581	581	581	581	581	6,966	3,483
35	340.51 Computer Equipment	3,862	3,862	3,862	3,862	3,862	3,862	3,862	3,862	3,862	3,862	3,862	3,862	46,344	23,172
36	341.5 Transportation Equipment	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	2,228	26,736	13,368
37	342.5 Stores Equipment	7	7	7	7	7	7	7	7	7	7	7	7	84	42
38	343.5 Tools, Shop & Garage Equipment	303	303	303	303	303	305	303	303	303	303	303	303	3,638	1,819
39	344.5 Laboratory Equipment	293	293	293	293	293	296	293	293	293	293	293	293	3,521	1,761
40	345.5 Power Operated Equipment	463	463	463	463	463	461	463	463	463	463	463	463	5,554	2,777
41	346.5 Communication Equipment	252	252	252	252	252	253	252	252	252	252	252	252	3,025	1,513
42	347.5 Miscellaneous Equipment	76	76	76	76	76	71	76	76	76	76	76	76	907	453
43	348.5 Other Tangible Plant	213	213	213	213	213	217	213	213	213	213	213	213	2,560	1,280
44	**INTANGIBLE PLANT**	8	8	8	8	8	6	8	8	8	8	8	8	94	47
45	**SUPPLY & PUMPING**	35,330	35,330	35,330	35,330	35,330	35,329	35,330	35,330	35,330	35,330	35,330	35,330	423,959	211,979
46	**WATER TREATMENT PLANT**	89,422	89,422	89,422	89,422	89,422	89,436	89,422	89,422	89,422	89,422	89,422	89,422	1,073,078	536,540
47	**TRANSMISSION & DISTRIBUTION**	21,053	21,053	21,053	21,053	21,053	21,051	21,053	21,053	21,053	21,053	21,053	21,053	252,634	126,318
48	**GENERAL PLANT**	8,630	8,630	8,630	8,630	8,630	8,630	8,630	8,630	8,630	8,630	8,630	8,630	103,560	51,781
49	**TOTAL GROSS ADDITIONS**	154,443	154,443	154,443	154,443	154,443	154,452	154,443	154,443	154,443	154,443	154,443	154,443	1,853,325	926,665

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year retirements for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 5 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Retirements	(15) Average Retirements 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	6,000	0	0	0	0	0	6,000	2,769
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	**GENERAL PLANT**														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	739	0	0	0	0	0	0	739	398
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	6,000	0	0	0	0	0	6,000	2,769
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	0	0	0	0	739	0	0	0	0	0	0	739	398
49	**TOTAL RETIREMENTS**	0	0	0	0	0	739	6,000	0	0	0	0	0	6,739	3,167

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments for accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-9 (W)
Page 6 of 7
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1996 Total Adjustments	(15) Ave. Utility Adjustments 1996
1	**INTANGIBLE PLANT**														
2	301.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	302.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**SOURCE OF SUPPLY & PUMPING**														
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	305.2 Collecting & Impounding reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	(116,084)	0	0	0	0	0	0	0	0	0	0	0	(116,084)	(116,084)
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	339.2 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**														
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	320.3 Water Treatment Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**														
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	331.4 Transmission & Distribution	(22,436)	0	0	0	0	0	0	0	0	0	0	0	(22,436)	(22,436)
27	333.4 Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	334.4 Meters & Meter Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	***GENERAL PLANT***														
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	340.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	341.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	343.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	344.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	345.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	346.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	348.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	(116,084)	0	0	0	0	0	0	0	0	0	0	0	(116,084)	(116,084)
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**TRANSMISSION & DISTRIBUTION**	(22,436)	0	0	0	0	0	0	0	0	0	0	0	(22,436)	(22,436)
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	(138,520)	0	0	0	0	0	0	0	0	0	0	0	(138,520)	(138,520)

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1996
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the average balance for accumulated depreciation and the non-used and useful percentage and amount.

FPSC
Schedule: A-9 (W)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1996 NON-USED & USEFUL Percentage F-Schedules	(4) 1996 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	1,605	0.00%	0
4	339.1 Other Plant & Miscellaneous	0	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	183,307	4.01%	7,345
8	305.2 Collecting & Impounding reservoirs	49,801	4.01%	1,995
9	306.2 Lake, River & Other Intakes	0	4.01%	0
10	307.2 Wells & Springs	34,797	4.01%	1,394
11	308.2 Infiltration Galleries & Tunnels	57,324	4.01%	2,297
12	309.2 Supply Mains	842,991	4.01%	33,776
13	310.2 Power Generation Equipment	68,243	0.00%	0
14	311.2 Pumping Equipment	1,595,206	0.00%	0
15	339.2 Other Plant & Miscellaneous	0	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	785,039	0.00%	0
19	320.3 Water Treatment Equipment	3,086,293	0.00%	0
20	321.3 Permeators	1,273,601	0.00%	0
21	339.3 Other Plant & Miscellaneous	278	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	0	0.00%	0
25	330.4 Distribution Reservoirs	501,859	0.00%	0
26	331.4 Transmission & Distribution	1,239,619	0.00%	0
27	333.4 Services	442,495	0.00%	0
28	334.4 Meters & Meter Installation	634,044	0.00%	0
29	335.4 Hydrants	57,377	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	39,807	0.00%	0
34	340.5 Office Furniture & Equipment	51,619	0.00%	0
35	340.51 Computer Equipment	136,171	0.00%	0
36	341.5 Transportation Equipment	128,671	0.00%	0
37	342.5 Stores Equipment	552	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	31,272	0.00%	0
39	344.5 Laboratory Equipment	9,419	0.00%	0
40	345.5 Power Operated Equipment	56,285	0.00%	0
41	346.5 Communication Equipment	15,657	0.00%	0
42	347.5 Miscellaneous Equipment	3,873	0.00%	0
43	348.5 Other Tangible Plant	18,100	0.00%	0
44	**INTANGIBLE PLANT**	1,605	0.00%	0
45	**SUPPLY & PUMPING**	2,831,669	1.65%	46,807
46	**WATER TREATMENT PLANT**	5,145,211	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	2,875,393	0.00%	0
48	**GENERAL PLANT**	491,428	0.00%	0
49	**TOTAL**	11,345,306	0.41%	46,807

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-11 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-11 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**04/30/92 Balance Per Docket No. 920655-WS, Order No. PSC-93-1070-FOF-WS Dated 07/23/93**	4,733,452
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	119,732
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	119,732
15	**12/31/92 Balance**	4,853,184
16		
17		
18	1993 Additions	250,996
19	1993 Retirements	2,502
20	1993 Adjustments	0
21	1993 Net Additions	248,494
22	**12/31/93 Balance**	5,101,678
23		
24		
25	1994 Additions	251,762
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	251,762
29	**12/31/94 Balance**	5,353,440
30		
31		
32	1995 Additions	571,830
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	571,830
36	**12/31/95 Balance**	5,925,270
37		
38		
39	1996 Additions	274,245
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	274,245
43	**12/31/96 Balance**	6,199,515

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-12 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W), A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 CONTRIBUTIONS IN AID OF CONSTRUCTION					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	2,770,376	106,220	2,876,596	0	2,876,596	2,823,486	0	2,823,486	0.00%	0
2	Line/Main Extensions	1,156,007	102,225	1,258,232	0	1,258,232	1,207,120	0	1,207,120	0.00%	0
3	Meter Installation Fees	178,648	18,800	197,448	0	197,448	188,048	0	188,048	0.00%	0
4	Contributed Lines	451,783	0	451,783	0	451,783	451,783	0	451,783	0.00%	0
5	Cont. Prpty Other than Lines	244,712	0	244,712	0	244,712	244,712	0	244,712	1.41%	3,450
6	Service Installation Fees	1,123,744	47,000	1,170,744	0	1,170,744	1,147,244	0	1,147,244	0.00%	0
7	**TOTAL WATER CIAC**	5,925,270	274,245	6,199,515	0	6,199,515	6,062,393	0	6,062,393	0.06%	3,450
8	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-5 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-12 (W)
Page 2 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Balance Per Books 12/31/96	(15) Net Additions	(16) Average Balance 1996
1	Plant Capacity Fees	2,770,376	2,779,227	2,788,079	2,796,931	2,805,782	2,814,634	2,823,486	2,832,337	2,841,189	2,850,041	2,858,892	2,867,744	2,876,596	106,220	2,823,486
2	Line/Main Extensions	1,156,007	1,164,526	1,173,045	1,181,563	1,190,082	1,198,601	1,207,120	1,215,638	1,224,157	1,232,676	1,241,195	1,249,713	1,258,232	102,225	1,207,120
3	Meter Installation Fees	178,648	180,215	181,782	183,348	184,915	186,482	188,048	189,615	191,182	192,748	194,315	195,882	197,448	18,800	188,048
4	Contributed Lines	451,783	451,783	451,783	451,783	451,783	451,783	451,783	451,783	451,783	451,783	451,783	451,783	451,783	0	451,783
5	Cont. Prpty Other than Lines	244,712	244,712	244,712	244,712	244,712	244,712	244,712	244,712	244,712	244,712	244,712	244,712	244,712	0	244,712
6	Service Installation Fees	1,123,744	1,127,661	1,131,577	1,135,494	1,139,411	1,143,327	1,147,244	1,151,161	1,155,077	1,158,994	1,162,911	1,166,827	1,170,744	47,000	1,147,244
7	**TOTAL WATER CIAC**	5,925,270	5,948,124	5,970,977	5,993,831	6,016,685	6,039,539	6,062,392	6,085,246	6,108,100	6,130,954	6,153,807	6,176,661	6,199,515	274,245	6,062,393

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	106,220	53,110
2	Line/Main Extensions	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	102,225	51,113
3	Meter Installation Fees	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	18,800	9,400
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	47,000	23,500
7	TOTAL NET ADDITIONS	22,854	22,854	22,854	22,854	22,854	22,854	22,854	22,854	22,854	22,854	22,854	22,854	274,245	137,123

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year gross additions for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Gross Additions	(15) Ave Gross Additions 1996
1	Plant Capacity Fees	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	8,852	106,220	53,110
2	Line/Main Extensions	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	8,519	102,225	51,113
3	Meter Installation Fees	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	1,567	18,800	9,400
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	3,917	47,000	23,500
7	TOTAL GROSS ADDITIONS	22,854	22,854	22,854	22,854	22,854	22,854	22,854	22,854	22,854	22,854	22,854	22,854	274,245	137,123

1276

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year retirements for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL RETIREMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

1277

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments for CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-12 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Net Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	**FPSC Margin Reserve - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-13 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1		
2		
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	0
7	**12/31/85 Balance**	0
8		
9		
10	1986 Additions	0
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	0
14	**12/31/86 Balance**	0
15		
16		
17	1987 Additions	0
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	0
21	**12/31/87 Balance**	0
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	**12/31/88 Balance**	0
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	**12/31/89 Balance**	0
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	**12/31/90 Balance**	0

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-13 (W)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Amort. of CIAC Year-End Balances
1	**12/31/90 Balance**	0
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	**12/31/91 Balance**	0
9	**04/30/92 Balance Per Docket No. 920655-WS, Order No. PSC-93-1070-FOF-WS Dated 07/23/93**	803,198
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	78,666
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	78,666
15	**12/31/92 Balance**	881,864
16		
17		
18	1993 Additions	182,823
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	182,823
22	**12/31/93 Balance**	1,064,687
23		
24		
25	1994 Additions	191,238
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	191,238
29	**12/31/94 Balance**	1,255,925
30		
31		
32	1995 Additions	205,448
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	205,448
36	**12/31/95 Balance**	1,461,373
37		
38		
39	1996 Additions	219,544
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	219,544
43	**12/31/96 Balance**	1,680,917

(1) To correct for mistakes found during the analysis and reconciliations of past commission orders to books.

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1996
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the beginning, ending and average balances of accumulated amortization of CIAC by classification for the prior year and the test year and show the non-used and useful percent and amount.

FPSC
Schedule: A-14 (W)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-1(W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/95	Net Additions	Balance Per Books 12/31/96	Utility Adjustments	Adjusted Balance 12/31/96	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	836,144	132,139	968,283	0	968,283	902,213	0	902,213	0.00%	0
2	Line/Main Extensions	115,658	28,126	143,784	0	143,784	129,721	0	129,721	0.00%	0
3	Meter Installation Fees	32,167	9,402	41,569	0	41,569	36,868	0	36,868	0.00%	0
4	Contributed Lines	73,043	10,527	83,570	0	83,570	78,307	0	78,307	0.00%	0
5	Cont. Prpty Other than Lines	50,143	10,669	60,812	0	60,812	55,478	0	55,478	1.65%	915
6	Service Installation Fees	354,219	28,681	382,900	0	382,900	368,560	0	368,560	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	1,461,374	219,544	1,680,918	0	1,680,918	1,571,147	0	1,571,147	0.06%	915

Column:
(10) from Schedule A-9 (page 7 of 7)

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the accumulated amortization of CIAC balances by month, by classification for the test year, the ending balance from the prior year and the average balance.

FPSC
Schedule: A-14 (W)
Page 2 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Classification	Balance Per Books 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/96	Net Additions	Ave. Utility Balance 1996
1	Plant Capacity Fees	836,144	847,156	858,168	869,180	880,192	891,204	902,211	913,223	924,235	935,247	946,259	957,271	968,283	132,139	902,213
2	Line/Main Extensions	115,658	118,002	120,346	122,690	125,034	127,378	129,720	132,064	134,408	136,752	139,096	141,440	143,784	28,126	129,721
3	Meter Installation Fees	32,167	32,951	33,735	34,519	35,303	36,087	36,865	37,649	38,433	39,217	40,001	40,785	41,569	9,402	36,868
4	Contributed Lines	73,043	73,920	74,797	75,674	76,551	77,428	78,308	79,185	80,062	80,939	81,816	82,693	83,570	10,527	78,307
5	Cont. Prpty Other than Lines	50,143	51,032	51,921	52,810	53,699	54,588	55,478	56,367	57,256	58,145	59,034	59,923	60,812	10,669	55,478
6	Service Installation Fees	354,219	356,609	358,999	361,389	363,779	366,169	368,560	370,950	373,340	375,730	378,120	380,510	382,900	28,681	368,560
7	TOTAL ACC. AMORT. CIAC	1,461,374	1,479,670	1,497,966	1,516,262	1,534,558	1,552,854	1,571,142	1,589,438	1,607,734	1,626,030	1,644,326	1,662,622	1,680,918	219,544	1,571,147

1282

Note: May not agree but due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year net additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Net Additions	(15) Average Net Add. 1996
1	Plant Capacity Fees	11,012	11,012	11,012	11,012	11,012	11,007	11,012	11,012	11,012	11,012	11,012	11,012	132,139	66,069
2	Line/Main Extensions	2,344	2,344	2,344	2,344	2,344	2,342	2,344	2,344	2,344	2,344	2,344	2,344	28,126	14,063
3	Meter Installation Fees	784	784	784	784	784	778	784	784	784	784	784	784	9,402	4,701
4	Contributed Lines	877	877	877	877	877	880	877	877	877	877	877	877	10,527	5,264
5	Cont. Prpty Other than Lines	889	889	889	889	889	890	889	889	889	889	889	889	10,669	5,335
6	Service Installation Fees	2,390	2,390	2,390	2,390	2,390	2,391	2,390	2,390	2,390	2,390	2,390	2,390	28,681	14,341
7	TOTAL NET ADDITIONS	18,296	18,296	18,296	18,296	18,296	18,288	18,296	18,296	18,296	18,296	18,296	18,296	219,544	109,773

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year gross additions of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Gross Additions	(15) Average Gross Add. 1996
1	Plant Capacity Fees	11,012	11,012	11,012	11,012	11,012	11,007	11,012	11,012	11,012	11,012	11,012	11,012	132,139	66,069
2	Line/Main Extensions	2,344	2,344	2,344	2,344	2,344	2,342	2,344	2,344	2,344	2,344	2,344	2,344	28,126	14,063
3	Meter Installation Fees	784	784	784	784	784	778	784	784	784	784	784	784	9,402	4,701
4	Contributed Lines	877	877	877	877	877	880	877	877	877	877	877	877	10,527	5,264
5	Cont. Prpty Other than Lines	889	889	889	889	889	890	889	889	889	889	889	889	10,669	5,335
6	Service Installation Fees	2,390	2,390	2,390	2,390	2,390	2,391	2,390	2,390	2,390	2,390	2,390	2,390	28,681	14,341
7	TOTAL GROSS ADDITIONS	18,296	18,296	18,296	18,296	18,296	18,288	18,296	18,296	18,296	18,296	18,296	18,296	219,544	109,773

1284

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year retirements of accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Retirements	(15) Average Retirements 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL RETIREMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1996
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year adjustments to accumulated amortization of CIAC by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (W)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Classification	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) Total Adjustments	(15) Ave. Utility Adjustments 1996
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Meter Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1996
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W), (S)
Page 1 of 2
Preparer: Kimball
Supporting Schedules: D-1 (W), (S)

Line No.	(1)	(2)	(3)	(4)	(5)	(6)
	CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATE					
	Class of Capital (a)	Dollar Amount	Percent of Capital	Actual Cost Rates	Weighted Cost (3) X (4)	
1	Common Equity	77,028,267	39.40%	12.19%	4.80%	
2	Preferred Stock	0	0.00%	0.00%	0.00%	
3	Long Term Debt	115,589,083	59.13%	8.46%	5.00%	
4	Customer Deposits	1,776,486	0.91%	5.92%	0.05%	
5	Tax Credits - Zero Cost	1,104,968	0.57%	0.00%	0.00%	
6	Tax Credits - Weighted Cost	0	0.00%	0.00%	0.00%	
7	Deferred Income Taxes	0	0.00%	0.00%	0.00%	
8	Short Term Debt	0	0.00%	0.00%	0.00%	
9	**TOTAL**	195,498,804	100.00%		9.85%	
10						
11						
12			**PRESENT ANNUAL AFUDC RATE =**		see below	(b)
13						
14			**PROPOSED ANNUAL AFUDC RATE =**		9.85%	(c)
15						
16			**PROPOSED MONTHLY AFUDC RATE =**		0.785953%	(d)
17						
18						
19	Notes:					
20	(a) Based on average capital structure for the 1994 historical period adjusted for ITC at 0% cost.					
21	(b) Uniform plants - Order No. 930423: 10.63%					
22	Marco Island - Order No. 931070: 10.04%					
23	Lehigh - Order No. 21352: 11.03%					
24	(c) FPSC approved methodology.					
25						
26						
27						
28						
29	**ADJUSTMENTS TO PER BOOK CAPITAL STRUCTURE**					
30						
31						
32		Per Book	Non-Utility	Non-Juris.	Other	Capital Structure Used for AFUDC
33	Class of Capital	Balance	Adjustments	Adjustments	Adjustments	Calculation
34	Common Equity (1)	78,508,036	(1,479,769)	0	0	77,028,267
35	Preferred Stock	0	0	0	0	0
36	Long Term Debt (2)	115,589,083	0	0	0	115,589,083
37	Customer Deposits (3)	1,776,486	0	0	0	1,776,486
38	Tax Credits - Zero Cost	1,104,968	0	0	0	1,104,968
39	Tax Credits - Weighted Cost	0	0	0	0	0
40	Deferred Income Taxes	0	0	0	0	0
41	Short Term Debt	0	0	0	0	0
42	**TOTAL**	196,978,573	(1,479,769)	0	0	195,498,804
43						
44						
45	**CALCULATION OF PROPOSED MONTHLY AFUDC RATE**					
46						
47	Proposed Monthly AFUDC Rate =	0.78595%	(d)			
48	M = (1+A/100) exponent of (1/12-1)*100					
49	A = Annual AFUDC Rate					

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Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1996
SUMMARY

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [x] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-15 (W),(S)
Page 2 of 2
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
LINE		PLANT		ORDER	PRESENT	PROPOSED	
NO.	PLANT NAME	TYPE	COUNTY	NO.	ANNUAL	ANNUAL	MONTHLY
1	Amelia Island	W & S	Nassau	930423	10.63%	9.85%	0.785953%
2	Apache Shores	W & S	Citrus	930423	10.63%	9.85%	0.785953%
3	Apple Valley	W & S	Seminole	930423	10.63%	9.85%	0.785953%
4	Bay Lake Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
5	Beacon Hills	W & S	Duval	930423	10.63%	9.85%	0.785953%
6	Beecher's Point	W & S	Putnam	930423	10.63%	9.85%	0.785953%
7	Burnt Store	W & S	Char/Lee	930423	10.63%	9.85%	0.785953%
8	Carlton Village	W	Lake	930423	10.63%	9.85%	0.785953%
9	Chuluota	W & S	Seminole	930423	10.63%	9.85%	0.785953%
10	Citrus Park	W & S	Marion	930423	10.63%	9.85%	0.785953%
11	Citrus Springs	W & S	Citrus	930423	10.63%	9.85%	0.785953%
12	Crystal River Highlands	W	Citrus	930423	10.63%	9.85%	0.785953%
13	Daetwyler Shores	W	Orange	930423	10.63%	9.85%	0.785953%
14	Deltona	W & S	Volusia	930423	10.63%	9.85%	0.785953%
15	Del Ray Manor	W	Seminole	930423	10.63%	9.85%	0.785953%
16	Druid Hills	W	Seminole	930423	10.63%	9.85%	0.785953%
17	East Lake Harris Est.	W	Lake	930423	10.63%	9.85%	0.785953%
18	Fern Park	W	Seminole	930423	10.63%	9.85%	0.785953%
19	Fern Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
20	Fisherman's Haven	W & S	Martin	930423	10.63%	9.85%	0.785953%
21	Florida Cent Comm Parl	S	Seminole	930423	10.63%	9.85%	0.785953%
22	Fountains	W	Osceola	930423	10.63%	9.85%	0.785953%
23	Fox Run	W & S	Martin	930423	10.63%	9.85%	0.785953%
24	Friendly Center	W	Lake	930423	10.63%	9.85%	0.785953%
25	Golden Terrace	W	Citrus	930423	10.63%	9.85%	0.785953%
26	Gospel Island Estates	W	Citrus	930423	10.63%	9.85%	0.785953%
27	Grand Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
28	Harmony Homes	W	Seminole	930423	10.63%	9.85%	0.785953%
29	Hermits Cove	W	Putnam	930423	10.63%	9.85%	0.785953%
30	Hobby Hills	W	Lake	930423	10.63%	9.85%	0.785953%
31	Holiday Haven	W & S	Lake	930423	10.63%	9.85%	0.785953%
32	Holiday Heights	W	Orange	930423	10.63%	9.85%	0.785953%
33	Imperial Mobile Terrace	W	Lake	930423	10.63%	9.85%	0.785953%
34	Intercession City	W	Osceola	930423	10.63%	9.85%	0.785953%
35	Interlachen Lake/Park M	W	Putnam	930423	10.63%	9.85%	0.785953%
36	Jungle Den	W & S	Volusia	930423	10.63%	9.85%	0.785953%
37	Keystone Heights	W	Clay	930423	10.63%	9.85%	0.785953%
38	Kingswood	W	Brevard	930423	10.63%	9.85%	0.785953%
39	Lake Ajay Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
40	Lake Brantley	W	Seminole	930423	10.63%	9.85%	0.785953%
41	Lake Conway Park	W	Orange	930423	10.63%	9.85%	0.785953%
42	Lake Harriet Estates	W	Seminole	930423	10.63%	9.85%	0.785953%
43	Lakeview Villas	W	Clay	930423	10.63%	9.85%	0.785953%
44	Leilani Heights	W & S	Martin	930423	10.63%	9.85%	0.785953%
45	Leisure Lakes	W & S	Highlands	930423	10.63%	9.85%	0.785953%
46	Marco Shores	W & S	Collier	930423	10.63%	9.85%	0.785953%
47	Marion Oaks	W & S	Marion	930423	10.63%	9.85%	0.785953%
48	Meredith Manor	W & S	Seminole	930423	10.63%	9.85%	0.785953%
49	Morningview	W & S	Lake	930423	10.63%	9.85%	0.785953%
50	Oak Forest	W	Citrus	930423	10.63%	9.85%	0.785953%
51	Oakwood	W	Brevard	930423	10.63%	9.85%	0.785953%
52	Palisades Country Club	W	Lake	930423	10.63%	9.85%	0.785953%
53	Palm Port	W & S	Putnam	930423	10.63%	9.85%	0.785953%
54	Palm Terrace	W & S	Pasco	930423	10.63%	9.85%	0.785953%
55	Palms Mobile Home Par	W	Lake	930423	10.63%	9.85%	0.785953%
56	Picciola Island	W	Lake	930423	10.63%	9.85%	0.785953%
57	Pine Ridge	W	Citrus	930423	10.63%	9.85%	0.785953%
58	Pine Ridge Estates	W	Osceola	930423	10.63%	9.85%	0.785953%
59	Piney Woods	W	Lake	930423	10.63%	9.85%	0.785953%
60	Point O' Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%

	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	FPSC REGULATED UNIFORM PLANTS				AFUDC RATES		
		PLANT		ORDER	PRESENT	PROPOSED	
	PLANT NAME	TYPE	COUNTY	NO.	ANNUAL	ANNUAL	MONTHLY
	Pomona Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Postmaster Village	W	Clay	930423	10.63%	9.85%	0.785953%
	Quail Ridge	W	Lake	930423	10.63%	9.85%	0.785953%
	River Grove	W	Putnam	930423	10.63%	9.85%	0.785953%
	River Park	W	Putnam	930423	10.63%	9.85%	0.785953%
	Rosemont/Rolling Green	W	Citrus	930423	10.63%	9.85%	0.785953%
	Salt Springs	W & S	Marion	930423	10.63%	9.85%	0.785953%
	Samira Villas	W	Marion	930423	10.63%	9.85%	0.785953%
	Silver Lake Est./Western	W	Lake	930423	10.63%	9.85%	0.785953%
	Silver Lake Oaks	W & S	Putnam	930423	10.63%	9.85%	0.785953%
	Skycrest	W	Lake	930423	10.63%	9.85%	0.785953%
	South Forty	S	Marion	930423	10.63%	9.85%	0.785953%
	St. Johns Highlands	W	Putnam	930423	10.63%	9.85%	0.785953%
	Stone Mountain	W	Lake	930423	10.63%	9.85%	0.785953%
	Sugar Mill	W & S	Volusia	930423	10.63%	9.85%	0.785953%
	Sugar Mill Woods	W & S	Citrus	930423	10.63%	9.85%	0.785953%
	Sunny Hills	W & S	Washington	930423	10.63%	9.85%	0.785953%
	Sunshine Parkway	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Tropical Park	W	Osceola	930423	10.63%	9.85%	0.785953%
	University Shores	W & S	Orange	930423	10.63%	9.85%	0.785953%
	Venetian Village	W & S	Lake	930423	10.63%	9.85%	0.785953%
	Welaka/Saratoga Harbor	W	Putnam	930423	10.63%	9.85%	0.785953%
	Westmont	W	Orange	930423	10.63%	9.85%	0.785953%
	Windsong	W	Osceola	930423	10.63%	9.85%	0.785953%
	Woodmere	W & S	Duval	930423	10.63%	9.85%	0.785953%
	Wootens	W	Putnam	930423	10.63%	9.85%	0.785953%
	Zephyr Shores	W & S	Pasco	930423	10.63%	9.85%	0.785953%

FPSC REGULATED NON-UNIFORM PLANTS

					AFUDC RATES		
		PLANT		ORDER	PRESENT	PROPOSED	
	PLANT NAME	TYPE	COUNTY	NO.	ANNUAL	ANNUAL	MONTHLY
	Buena Ventura Lakes	W & S	Osceola		N/A	9.85%	0.785953%
	Deep Creek	W & S	Charlotte		N/A	9.85%	0.785953%
	Enterprise	W & S	Volusia	16126	N/A	9.85%	0.785953%
	Geneva Lake Estates	W	Bradford		N/A	9.85%	0.785953%
	Keystone Club Estates	W	Bradford		N/A	9.85%	0.785953%
	Lakeside	W	Citrus		N/A	9.85%	0.785953%
	Lehigh	W & S	Lee	21352	11.03%	9.85%	0.785953%
	Marco Island	W & S	Collier	931070	10.04%	9.85%	0.785953%
	Palm Valley	W	St. Johns		N/A	9.85%	0.785953%
	Remington Forest	W	St. Johns		N/A	9.85%	0.785953%
	Spring Gardens	W & S	Citrus		N/A	9.85%	0.785953%
	Tropical Isles	S	St. Lucie		N/A	9.85%	0.785953%
	Valencia Terrace	W & S	Lake		N/A	9.85%	0.785953%

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: A-16 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-1(W)
A-7(W)

Line No.	(1) Description	(2) Water Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	0
8	1993 Adjustments	0
9	**12/31/93 Balance**	0
10	1994 Additions	0
11	1994 Adjustments	0
12	**12/31/94 Balance**	0
13	1995 Additions	0
14	1995 Adjustments	0
15	**12/31/95 Balance**	0
16	1996 Additions	0
17	1996 Adjustments	0
18	**12/31/96 Balance**	0

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	0
20	Jan	0
21	Feb	0
22	Mar	0
23	Apr	0
24	May	0
25	Jun	0
26	Jul	0
27	Aug	0
28	Sep	0
29	Oct	0
30	Nov	0
31	Ending Balance 12/31/96	0
32	Average Balance	0
33	Non-used and Useful Percentage	0.59%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WORKING CAPITAL ALLOWANCE - 1996

Company: SSU
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [X]
Historical [ ] Projected [X]
Simple Ave [ ] 13 Month Ave [X]
Conventional [x] Reverse Osmosis [x]

Explanation: Provide the calculation of working capital using the balance sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts unless otherwise explained, this calculation should include both current and deferred debits.

FPSC
Schedule: A-17 (W)(S)
Page 1 of 1
Preparer: Vierima

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	ASSETS/LIABILITIES	Beginning Balance 12/31/95	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/96	Test Year 13 Month Average Balance
1	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
2	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
3															
4	TOTAL CASH	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633	912,633
5															
6	Customer Accounts Receivable	4,013,813	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,696,059	4,818,754	4,463,386
7	Other Accounts Receivable	381,585	381,645	343,901	352,884	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
8	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
9	Inventories	479,301	523,094	568,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,296	519,725
10	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
11	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	187,966	204,043
12	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
13	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
14	Preliminary Survey & Invest	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
15	Clearing Account	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
17	Other Defered Debits (OAPS)	982,286	955,801	915,152	874,503	833,854	793,205	752,761	712,735	673,750	634,765	595,780	556,795	517,810	753,784
18															
19	TOTAL ASSETS	15,864,181	16,303,280	16,292,866	16,331,796	16,501,261	16,285,037	16,194,728	16,064,714	15,963,747	16,102,648	15,694,364	15,837,352	16,191,409	16,125,183
20															
21	Accounts Payable	936,873	762,268	844,928	934,689	985,050	965,107	1,054,323	912,627	769,357	769,357	742,067	764,282	776,179	858,237
22	Accounts Payable - Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
23	Accounts Payable - Affiliates	883,740	1,096,283	38,708	251,470	464,874	677,409	889,793	1,102,911	44,977	257,739	470,501	683,405	896,278	596,761
24	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
25	Less: Accrued CIAC Tax Grossup	(150,096)	(150,096)	(150,095)	(150,094)	(150,093)	(150,092)	(150,091)	(150,090)	(150,089)	(150,088)	(150,087)	(150,086)	(140,329)	(149,340)
26	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,761,158	1,829,786	1,898,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
27	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Other Deferred Credits	54,579	55,579	56,579	57,579	58,579	59,579	60,579	61,579	62,579	63,579	64,579	65,579	66,579	60,579
29	Pension and Benefit Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
30	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31															
32	TOTAL LIABILITIES	8,027,524	8,817,891	8,491,510	6,835,323	7,633,158	8,522,484	9,425,198	10,175,694	9,632,817	10,466,448	11,323,878	8,203,377	9,057,189	8,970,192
33															
34	ASSETS - LIABILITIES	7,836,857	7,485,389	7,801,356	9,496,473	8,868,103	7,762,553	6,769,530	5,889,020	6,330,930	5,636,200	4,370,486	7,633,975	7,134,220	7,154,992

Note: See Allocation Volume for Water and Sewer Working Capital Allocations to the Plants.

1290

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Utility Plant in Service	335,186,496	362,682,290	363,312,930	365,134,483	368,726,515	370,754,509	371,512,733	372,538,487	372,975,675	373,750,421	375,355,869	377,260,346	382,356,298	333,672,216
3	Construction in Process	6,725,170	3,641,935	3,591,538	2,307,534	1,126,747	1,774,662	9,027,835	10,233,318	11,856,547	12,701,050	12,782,846	12,240,642	8,810,286	7,027,996
6															
7	**GROSS UTILITY PLANT**	341,911,666	366,324,225	366,904,468	367,442,017	369,853,262	372,529,171	380,540,568	382,771,805	384,832,222	386,451,471	388,138,715	389,500,988	391,166,584	376,028,243
8															
9	Less: Accumulated Deprec.	(84,815,719)	(92,360,699)	(93,250,261)	(94,078,901)	(94,985,813)	(95,999,496)	(96,977,466)	(98,053,836)	(99,068,805)	(100,137,775)	(101,135,744)	(102,227,714)	(103,309,183)	(96,645,493)
10															
11	**NET UTILITY PLANT**	257,095,947	273,963,526	273,654,207	273,363,116	274,867,449	276,539,673	283,563,101	284,717,969	285,763,416	286,313,696	287,002,971	287,273,274	287,857,401	279,382,750
12															
13	Acquisition Adjustment	(1,739,340)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(282,404)	(394,476)
14	Accumulated Amortization	255,253	259,056	262,854	266,652	270,450	274,248	278,046	281,844	285,642	289,440	293,238	297,036	300,834	278,046
15															
16	**INVESTMENT IN UTILITY PLANT**	255,611,860	273,940,178	273,634,657	273,347,364	274,855,495	276,531,517	283,558,743	284,717,409	285,766,654	286,320,732	287,013,805	287,287,906	287,875,831	279,266,319
17															
18	Land Held For Resale	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135	649,135
19	Bonds Receivable	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,150,000	2,166,154
20	Investment in Gas Assets	1,417,578	1,414,838	1,409,251	1,403,844	1,397,805	1,389,058	1,380,942	1,374,904	1,369,045	1,362,555	1,357,238	1,354,450	1,350,038	1,383,196
21															
22	**TOTAL OTHER INVESTMENTS**	4,251,713	4,248,973	4,243,386	4,237,979	4,231,940	4,223,193	4,180,077	4,174,039	4,168,180	4,161,690	4,156,373	4,153,585	4,149,171	4,198,484
23															
24	Cash	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000
25	Special Deposits	307,907	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	636,309	611,047
26	Restricted Cash	5,392,942	5,018,404	4,640,754	4,169,992	3,694,978	3,216,502	2,613,685	2,613,685	2,613,685	2,613,685	2,507,941	2,453,036	2,274,569	3,371,068
27	Utility Deposits	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881	88,881
28	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633
29	Temporary Cash Investments	1,077,480	617,722	580,690	613,285	1,229,293	2,770,806	8,617,512	7,341,633	4,330,468	6,096,028	7,656,940	6,114,057	4,507,685	3,965,661
30															
31	**TOTAL CASH**	7,779,843	7,273,949	6,859,267	6,421,100	6,562,094	7,625,131	12,869,020	11,593,141	8,581,976	10,347,536	11,802,704	10,204,916	8,420,097	8,949,290
32															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-18 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) ASSETS	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
33	Customer Accounts Receivable	4,013,613	4,474,106	4,368,916	4,394,886	4,516,283	4,551,888	4,561,516	4,485,728	4,396,985	4,548,529	4,456,554	4,636,059	4,618,754	4,483,386
34	Other Accounts Receivable	381,585	381,645	343,901	352,864	396,421	411,546	416,868	389,978	358,326	413,017	379,754	441,378	434,025	392,408
35	Allowance for Doubtful Accounts	(363,536)	(393,116)	(383,874)	(386,155)	(396,822)	(399,950)	(400,796)	(394,137)	(386,340)	(399,655)	(391,574)	(407,346)	(405,826)	(393,010)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	479,301	523,094	566,887	610,680	654,473	435,508	479,301	523,094	566,887	610,680	391,715	435,508	479,298	519,725
38	Prepaid Expenses	(1,389)	59,780	160,795	137,810	128,725	137,115	114,005	90,895	117,370	80,145	62,620	5,095	22,570	85,810
39	Accrued Interest Receivable	167,966	184,966	189,966	201,966	208,966	229,966	178,966	197,966	211,966	223,966	241,966	245,966	167,966	204,043
40	Unbilled Revenues	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,005,610	4,577,177	4,049,577
41	Misc Current Assets	226,243	128,513	132,053	135,593	139,133	142,723	146,263	149,803	153,343	156,933	160,473	164,013	62,553	145,972
42															
43	TOTAL CURRENT ASSETS	8,909,593	9,364,598	9,384,255	9,453,254	9,652,788	9,514,406	9,501,733	9,448,937	9,424,148	9,639,224	9,307,118	9,526,283	9,956,518	9,467,912
44															
45	Unamortized Debt Issue Cost	1,912,294	2,057,605	1,982,916	1,918,227	1,853,538	1,788,849	1,724,159	1,849,470	1,774,781	1,700,092	1,625,403	1,550,714	1,476,025	1,785,698
46	Extraordinary Abandonment	322,999	312,055	301,111	290,167	279,223	268,279	257,335	246,391	235,447	224,503	213,559	202,615	191,671	257,335
47	Regulatory Assets	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949	2,356,949
48	Preliminary Survey and Investigations	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272	2,737,272
49	Temporary Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	2,322,397	2,332,976	2,343,555	2,354,134	2,364,713	2,327,521	2,290,329	2,253,137	2,215,945	2,178,753	2,141,561	2,104,369	2,067,177	2,253,582
52	Other Deferred Debits	6,230,933	5,258,961	5,176,749	5,094,537	5,012,325	4,930,113	4,848,106	4,766,517	4,685,969	4,605,421	4,524,873	4,444,325	4,363,777	4,918,662
53	Deferred Federal Income Taxes	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	12,890,077	15,794,280	13,113,477
54	Deferred State Income Taxes	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	3,888,166	4,060,256	3,902,942
55															
56	TOTAL DEFERRED ASSETS	32,661,067	31,834,061	31,676,795	31,529,529	31,382,263	31,187,226	30,992,393	30,987,979	30,784,606	30,581,233	30,377,860	30,174,487	33,067,407	31,325,917
57															
58	TOTAL ASSETS	309,214,095	326,661,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

1292

Note: May not [illegible] foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 1 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
1	Common Stock	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500	107,500
2	Additional Paid in Capital	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905	72,724,905
3	Retained Earnings	8,154,458	8,466,458	8,370,458	8,256,458	8,721,458	9,363,458	10,061,458	10,415,458	10,335,458	11,005,458	11,262,458	12,288,458	13,160,458	9,989,381
4															
5	TOTAL STOCKHOLDERS EQUITY	80,986,863	81,298,863	81,202,863	81,088,863	81,553,863	82,195,863	82,893,863	83,247,863	83,167,863	83,837,863	84,094,863	85,120,863	85,992,863	82,821,786
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250	24,196,250
9	Other Long-Term Debt	79,444,333	88,732,245	88,702,423	88,672,446	88,447,313	88,417,022	97,886,573	97,855,965	96,825,197	96,794,268	96,763,177	96,731,923	96,700,508	92,459,492
10															
11	TOTAL LONG TERM DEBT	103,640,583	112,928,495	112,898,673	112,868,696	112,643,563	112,613,272	122,082,823	122,052,215	121,021,447	120,990,518	120,959,427	120,928,173	120,896,756	116,655,742
12															
13	TOTAL CAPITALIZATION	184,627,446	194,227,358	194,101,536	193,957,559	194,197,426	194,809,135	204,976,686	205,300,078	204,189,310	204,828,381	205,054,290	206,049,036	206,889,619	199,477,528
14															
15	Accounts Payable	1,785,200	1,452,492	1,610,000	1,781,000	1,877,000	1,839,000	2,009,000	1,739,000	1,466,000	1,466,000	1,414,000	1,342,000	1,479,000	1,635,361
16	Accounts Payable-Other	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791	451,791
17	Current Portion of Debt	2,052,178	2,053,964	2,055,761	2,057,568	2,069,385	2,071,213	2,073,052	2,074,901	2,076,761	2,078,632	2,080,514	2,082,407	2,084,311	2,070,050
18	Accounts Payable-Affiliates	(86,513)	133,749	(936,292)	(736,030)	(535,768)	(335,506)	(135,244)	65,018	(1,005,023)	(804,761)	(604,499)	(404,237)	(203,975)	(428,391)
19	Customer Deposits	1,763,167	1,864,015	1,871,478	1,974,160	2,076,862	2,179,581	2,282,320	2,385,076	2,487,851	2,590,644	2,693,456	2,796,286	2,899,137	2,297,233
20	Accrued Taxes Payable	4,406,962	5,194,864	5,747,234	3,800,697	4,393,783	4,994,153	5,597,103	6,180,013	6,742,175	7,346,880	7,922,674	4,530,890	5,134,012	5,537,803
21	Accrued Interest-Debt	1,718,543	334,877	(327,473)	307,412	633,505	1,267,694	1,843,027	427,232	(267,470)	307,881	581,649	1,157,315	1,739,371	747,966
22	Other Accrued Interest	53,950	56,136	56,361	59,453	62,546	65,639	68,733	71,828	74,923	78,019	81,115	84,212	87,309	69,248
23	Notes Payable	18,809	18,025	17,235	16,438	15,634	14,824	14,007	13,183	12,353	11,516	10,672	9,821	8,963	13,960
24	Accrued Liabilities	1,762,971	1,697,963	1,764,591	1,802,902	1,714,530	1,781,158	1,829,786	1,896,414	1,963,043	2,029,671	2,096,299	2,162,927	2,169,555	1,897,832
25															
26	TOTAL CURRENT LIABILITIES	13,947,058	13,257,876	12,310,686	11,515,392	12,759,268	14,329,548	16,033,576	15,304,456	14,002,403	15,556,272	16,727,671	14,213,412	15,849,473	14,292,853
27															

1293

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1996

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [x] Reverse Osmosis [x]

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

FPSC
Schedule: A-19 (W)(S)
Page 2 of 2
Preparer: Scott Vierima

Line No.	(1) EQUITY CAPITAL AND LIABILITIES	(2) Beginning Balance 12/31/95	(3) Jan	(4) Feb	(5) Mar	(6) Apr	(7) May	(8) Jun	(9) Jul	(10) Aug	(11) Sep	(12) Oct	(13) Nov	(14) Ending Balance 12/31/96	(15) Test Year 13 Month Average Balance
28	Advances For Construction	7,168,270	7,326,937	7,485,603	7,644,270	7,802,937	7,961,603	8,120,270	8,278,937	8,437,603	8,596,270	8,754,937	8,913,603	9,072,270	8,120,270
29	Deferred Revenues	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Other Deferred Credits	2,621,307	2,688,076	2,754,845	2,821,614	2,888,383	2,955,152	3,021,921	3,088,690	3,155,459	3,222,228	3,288,997	3,355,766	2,921,549	2,983,384
31	Regulatory Liabilities	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125	2,599,125
32	Pension And Benefits Reserves	(319,296)	(290,761)	(262,226)	(313,691)	(285,156)	(256,621)	(308,086)	(279,551)	(251,016)	(302,481)	(273,946)	(245,411)	(296,876)	(283,471)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	101,915,567	112,731,569	112,987,623	113,244,202	113,502,256	113,763,601	114,038,959	114,310,667	114,573,989	114,832,343	115,088,922	115,344,193	115,597,345	113,225,480
35	Accumulated Amortization	(26,592,018)	(29,121,248)	(29,417,844)	(29,714,440)	(30,011,036)	(30,307,632)	(30,604,228)	(30,900,824)	(31,197,420)	(31,494,016)	(31,790,612)	(32,087,208)	(32,383,804)	(30,432,487)
36	Deferred Investment Tax Credit	1,358,705	1,354,896	1,351,080	1,347,263	1,343,446	1,339,630	1,335,813	1,331,996	1,328,180	1,324,363	1,320,546	1,316,730	1,312,913	1,335,812
37	Deferred Taxes-AFUDC	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191	732,191
38	Deferred Income Taxes	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,155,740	21,175,217	21,157,238
39															
40	TOTAL DEFERRED CREDITS	110,839,591	119,176,525	119,386,137	119,516,274	119,727,886	119,942,789	120,091,705	120,316,971	120,533,851	120,865,763	120,875,900	121,084,729	120,729,930	119,437,542
41															
42	TOTAL CAPITAL AND LIABILITIES	309,214,095	326,681,759	325,798,359	324,989,225	326,684,580	329,081,472	341,101,967	340,921,505	338,725,565	341,050,416	342,657,860	341,347,177	343,469,022	333,207,923

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1996
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the annual balance of Acquisition Adjustments, and the Accumulated Amortization of Acquisition Adjustments for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission.

FPSC
Schedule: A-20 (W)
Page 1 of 1
Preparer: Kimball
Recap Schedule: A-1 (W),A-7(W)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	04/30/92 Balance Per Docket No. 920655-WS	0		04/30/92 Balance Per Docket No. 920655-WS	0	
2	Order No. PSC-93-1070-FOF-WS Dated 7/23/93	0		Order No. PSC-93-1070-FOF-WS Dated 7/23/93 Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
				1992 Amortization Expense	0	
5	12/31/92 BALANCE	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 BALANCE	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 BALANCE	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 BALANCE	0		12/31/95 BALANCE	0	
12				1996 Amortization Expense	0	
13	**12/31/96 BALANCE**	0	0	**12/31/96 BALANCE**	0	0

Note: (1) Acquisition Adjustment simple average and 13-month average balances are the same as year-end balances for the test period. Year-end balances remain unchanged from those originally ordered. The acquisition adjustment balance is amortized straight-line; therefore, the annual amortization expense remains constant each year.

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS CALCULATION

	(1)	(2)	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:	1996		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.73%	A-5 (W)	
16	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	0	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - %	0.41%	A-9 (W)	
19	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
20	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1996
DEFERRED DEBITS

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the calculation of average balances for deferred debits for the test year.

Schedule: A-21 (W)
Page 1 of 1
Preparer: Kimbell
Recap Schedules: A-1(W),

(1)		(2)	(3)	(4)	(5)
		TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBITS**				
3	**12/31/95 Balance**			1,465,808	
4	Jan	0	24,430	1,441,378	
5	Feb	0	24,430	1,416,948	
6	Mar	0	24,430	1,392,518	
7	Apr	0	24,430	1,368,087	
8	May	0	24,430	1,343,657	
9	Jun	0	24,430	1,319,227	
10	Jul	0	24,430	1,294,797	
11	Aug	0	24,430	1,270,367	
12	Sep	0	24,430	1,245,937	
13	Oct	0	24,430	1,221,507	
14	Nov	0	24,430	1,197,077	
15	12/31/96 Balance	0	24,430	1,172,646	
16					
17	**Total Amortization Expense 12/31/96**		293,162		B-1 (W)
18	**Average Rate Base Balance 12/31/96**			**1,319,227**	A-1 (W)

MARCO ISLAND RAW WATER SUPPLY

Accumulated costs of efforts to secure a raw water supply source for Marco Island Customers. Without this effort, inadequate water would be available to meet peak season demands.

Total Amount: $1,465,808
Amortization Period: 60 Months
Monthly Amortization Amount: $24,430
Amortization Start Date: 1/1/96

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUESTED

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)
		1996 PRESENT OPERATING INCOME			1996 REQUESTED OPERATING INCOME			
Line No.	Description	Income Per Books	Utility Adjustments	Utility Adjusted Income	Requested Revenue Increase	Requested Income	Requested Revenue Increase %	Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	7,796,653	0	7,796,653	3,199,616	10,996,269	41.04%	B-4(W),B-3(W)
3	Other Revenue	25,815	0	25,815	0	25,815		B-4(W)
4	**TOTAL OPERATING REVENUES**	7,822,468	0	7,822,468	3,199,616	11,022,084		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	2,680,565	37,235	2,717,800	0	2,717,800		B-5(W)
7	Depreciation net of CIAC Amort	1,625,322	0	1,625,322	0	1,625,322		B-13(W)
8	Amortization	0	293,162	293,162	0	293,162		B-18(W),A-21(W)
9	Taxes Other Than Income	1,107,645	5,781	1,113,425	143,983 (A)	1,257,408		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	119,773	(137,014)	(17,241)	1,178,711 (B)	1,161,470		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	5,533,305	199,163	5,732,468	1,322,694	7,055,162		
12	**NET OPERATING INCOME**	2,289,163	(199,163)	2,090,000	1,876,922	3,966,922		
13	**RATE BASE**	36,123,180	359,375	36,482,555		36,482,555		A-1(W)
14	**RATE OF RETURN**	6.34%		5.73%		10.87%		D-1(W)

Notes:

(A) Requested Taxes Other Than Income Increase = Requested Revenue Increase multiplied by .045.
(B) Requested Income Taxes Increase = Requested Revenue Increase - Requested Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER NET OPERATING INCOME - 1996
PRESENT AND REQUIRED

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide the calculation of net operating income for the test year. If amortization (line 8) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

FPSC
Schedule: B-1(W)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(W)

Line No.	(1) Description	(2) 1996 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1996 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	7,796,653	0	7,796,653	2,853,529		10,650,182	36.60%	B-4(W),B-3(W)
3	Other Revenue	25,815	0	25,815	0		25,815		B-4(W)
4	**TOTAL OPERATING REVENUES**	7,822,468	0	7,822,468	2,853,529		10,675,997		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	2,680,565	37,235	2,717,800	0		2,717,800		B-5(W)
7	Depreciation net of CIAC Amort	1,625,322	0	1,625,322	0		1,625,322		B-13(W)
8	Amortization	0	293,162	293,162	0		293,162		B-18(W), A-21(W)
9	Taxes Other Than Income	1,107,645	5,781	1,113,425	128,409	(A)	1,241,834		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	119,773	(137,014)	(17,241)	1,051,215	(B)	1,033,974		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	5,533,305	199,163	5,732,468	1,179,624		6,912,092		
12	**NET OPERATING INCOME**	2,289,163	(199,163)	2,090,000	1,673,905		3,763,905		
13	**RATE BASE**	36,123,180	359,375	36,482,555			36,482,555		A-1(W)
14	**RATE OF RETURN**	6.34%		5.73%			10.32%		D-1(W)

Notes:

(A) Required Taxes Other Than Income Increase = Required Revenue Increase multiplied by .045.
(B) Required Income Taxes Increase = Required Revenue Increase - Required Taxes Other Than Income Increase multiplied by .38575.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1996
REQUIRED AND REQUESTED

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the calculation of required and requested revenue adjustments for the test year.

FPSC
Schedule: B-1(W)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**RETURNS:**				
2	Return on Equity (%)	12.25%	13.66%	D-1(W)	
3	Rate of Return (%)	10.32%	10.87%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	36,482,555	36,482,555	A-1(W)	
6	Required / Requested Income (L3 x L5)	3,763,905	3,966,922		
7	Adjusted Income Under Present Rates	2,090,000	2,090,000	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	1,673,905	1,876,922		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	2,725,120	3,055,633		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	2,853,529	3,199,616		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	2,725,120	3,055,633		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,051,215	1,178,711		B-1(W)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	128,409	143,983		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	1,673,905	1,876,922		B-1(W)1/3,2/3

Notes:

(A) For interim period, the Required Return on Equity is based on the low end of the range from the last Rate Order, or the current leverage graph minus 100 basis points (if no ROE was established).

(B) See below calculation of Required Rate of Return for interim 1995.

(C) Composite Income Tax Rate = State Tax Rate 5.5%; Federal Tax Rate 35%; Effective Rate = .35(1-.055) + .055 = .38575.

(D) Requested Rate of Return is calculated using requested income divided by rate base.

1996 FINAL REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	58.40%	9.06%	5.29%
22	Customer Deposits	0.86%	6.00%	0.05%
23	Deferred ITC	0.66%	9.68%	0.06%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	40.81%	12.25%	5.01%
27	Adjustment for Gas	(0.73%)	12.25%	(0.09%)
28	TOTAL	100.00%		10.32%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1996

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-3(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Water	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(W)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-5(W)
8	1. N/A	0	
9			
10	2. Allocation of Buenaventura Lakes Common Customer and Administrative & General Costs	16,445	
11			
12	3. Conservation Program Expenses	11,483	
13			
14	4. Hurricane Preparedness Expenses / Lab Expense Adjustment	6,227	
15			
16	5. Conservation Elasticity Adjustment	(31,386)	
17			
18	6. Hewitt Study Expenses	34,467	
19			
20	7.	0	
21			
22		37,235	
23	**C. DEPRECIATION NET OF AMORTIZATION OF CIAC:**		B-13(W)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(W), A-21(W)
30	1. Amortization of Marco Island Raw Water Purchase Agreement	293,162	
31			
32	2.	0	
33			
34		293,162	
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Calculate Payroll Tax Impact as a Result of Adjustments to O&M Expenses.	3,399	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Tax Add-back	6,537	
41			
42	4. Non Used and Useful Property Taxes	(4,155)	
43			
44		5,781	
45	**F. INCOME TAXES:**		B-16(W)
46	1. Calculate income tax impact as a result of the adjustments to per book income components.	(137,014)	
47			
48	2.	0	
49			
50		(137,014)	
51			
52			
53	**TOTAL WATER INCOME ADJUSTMENTS**	199,163	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1996
UNDER PRESENT RATES

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Complete the following revenue schedule for the test year under present rates. If general service revenue is not accounted for by sub-account, then show the total amount under metered or measured commercial and provide an explanation.

FPSC
Schedule: B-4(W)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-1(W)
B-3(W)

Line No.	Account No. and Description	1996 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	4,116,196	0	4,116,196
4	461.2 Metered - Commercial	976,663	0	976,663
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	971,305	0	971,305
8	Subtotal Water Sales	6,064,164	0	6,064,164
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	188,798	0	188,798
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	1,517,874	0	1,517,874
14	466 Sales for Resale	25,817	0	25,817
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	1,732,489	0	1,732,489
18	**TOTAL WATER SALES**	7,796,653	0	7,796,653
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	25,815	0	25,815
22	472 Rents From Water Property	0	0	0
23	473 Interdepartmental Rents	0	0	0
24	474 Other Water Revenues	0	0	0
25	**TOTAL OTHER WATER REVENUES**	25,815	0	25,815
26	**TOTAL PRESENT WATER OPERATING REVENUES**	7,822,468	0	7,822,468

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that summarizes the total direct and allocated O & M expenses for the test year.

FPSC
Schedule: B-5(W)
Page 1 0f 9
Preparer: Kimball
Recap Schedule: B-1(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			1996 TOTAL O & M (.1 - .8)			1996 DIRECT O & M (.1 - .6)			1996 ALLOCATED CUST ACCTS (.7)			1996 ALLOCATED A & G (.8)		
Line No.	Account No.	Account Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	601	Salaries & Wages - Employees	723,340	42,483	765,823	506,687	24,144	530,831	59,767	6,185	65,952	156,885	12,155	169,040
2	603	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604	Employee Pensions & Benefits (1)	180,763	2,003	182,766	126,621	0	126,621	14,936	834	15,770	39,206	1,169	40,375
4	610	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615	Purchased Power	852,384	(22,564)	829,820	849,550	(22,921)	826,629	196	0	196	2,638	357	2,995
6	616	Fuel for Power Production	3,171	0	3,171	3,171	0	3,171	0	0	0	0	0	0
7	618	Chemicals	313,774	(8,466)	305,308	313,774	(8,466)	305,308	0	0	0	0	0	0
8	620	Materials & Supplies	227,405	1,873	229,278	217,038	0	217,038	3,178	330	3,509	7,189	1,543	8,732
9	631	Contractual Services - Eng.	4,180	0	4,180	2,977	0	2,977	0	0	0	1,203	0	1,203
10	632	Contractual Services - Acct.	6,389	0	6,389	0	0	0	0	0	0	6,389	0	6,389
11	633	Contractual Services - Legal	3,850	0	3,850	0	0	0	0	0	0	3,850	0	3,850
12	634	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635	Contractual Services - Other	167,367	10,516	177,884	157,438	5,886	163,324	0	0	0	9,929	4,630	14,560
14	641	Rental of Real Building/Real Property	5,713	895	6,608	0	0	0	0	0	0	5,713	895	6,608
15	642	Rental of Equipment	1,404	156	1,560	1,143	0	1,143	0	0	0	261	156	417
16	650	Transportation Expense	33,351	419	33,770	28,309	0	28,309	2,249	281	2,530	2,794	138	2,931
17	656	Insurance - Vehicle	4,380	0	4,380	0	0	0	0	0	0	4,380	0	4,380
18	657	Insurance - General Liability	9,003	1,869	10,872	0	0	0	0	0	0	9,003	1,869	10,872
19	658	Insurance - Workman's Comp (2)	12,369	90	12,459	8,664	0	8,664	1,022	57	1,079	2,683	33	2,716
20	659	Insurance - Other	894	0	894	0	0	0	0	0	0	894	0	894
21	660	Advertising Expense	975	879	1,854	0	0	0	0	0	0	975	879	1,854
22	666	Reg. Comm. Exp. - Rate Case Amort.	26,446	0	26,446	0	0	0	0	0	0	26,446	0	26,446
23	667	Reg. Comm. Exp. - Other	2,124	0	2,124	0	0	0	0	0	0	2,124	0	2,124
24	670	Bad Debt Expense	7,822	846	8,668	0	0	0	7,822	846	8,668	0	0	0
25	675	Miscellaneous Expenses	93,459	6,236	99,695	29,514	0	29,514	19,620	1,133	20,753	44,325	5,103	49,428
26		**TOTAL WATER O & M EXPENSES**	2,680,565	37,235	2,717,800	2,244,886	(1,357)	2,243,529	108,791	9,666	118,457	326,888	28,926	355,814

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-5(W)
Page 2 Of 9
Preparer: Kimball
Recap Schedule B-1(W)

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL O & M (.1 - .8) Per Books O & M	(15) TOTAL O & M (.1 - .8) Adjustments	(16) TOTAL O & M (.1 - .8) Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	59,451	54,298	62,858	60,604	61,873	60,456	61,235	61,216	59,533	61,442	59,374	61,000	723,340	42,483	765,823
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	14,857	13,569	15,708	15,145	15,462	15,108	15,303	15,298	14,877	15,354	14,838	15,244	180,763	2,003	182,766
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	72,403	72,473	84,733	90,232	76,359	81,946	63,048	61,478	56,805	56,330	59,342	77,236	852,384	(22,564)	829,820
6	616.1-.8 Fuel for Power Production	266	264	264	264	264	264	264	264	264	264	264	264	3,171	0	3,171
7	618.1-.8 Chemicals	24,895	27,519	34,054	30,874	30,598	27,652	21,035	18,986	20,933	19,863	25,327	32,036	313,774	(8,466)	305,308
8	620.1-.8 Materials & Supplies	15,602	15,496	15,641	15,577	15,575	15,577	15,526	56,307	15,511	15,539	15,504	15,547	227,405	1,873	229,278
9	631.1-.8 Contractual Services - Eng.	351	343	351	351	349	348	349	349	348	350	346	348	4,180	0	4,180
10	632.1-.8 Contractual Services - Acct.	525	504	547	546	538	531	536	537	530	542	522	530	6,388	0	6,388
11	633.1-.8 Contractual Services - Legal	316	304	330	329	324	320	323	324	319	326	315	320	3,850	0	3,850
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	13,231	13,241	13,156	13,267	13,260	14,340	14,482	14,480	14,473	14,480	14,458	14,477	167,367	10,516	177,883
14	641.1-.8 Rental of Real Building/Real Property	489	451	489	488	481	475	479	480	474	484	467	474	5,713	895	6,608
15	642.1-.8 Rental of Equipment	122	120	116	122	112	123	108	119	108	119	118	118	1,405	156	1,561
16	650.1-.8 Transportation Expense	2,777	2,751	2,789	2,787	2,784	2,778	2,786	2,784	2,776	2,788	2,773	2,781	33,352	419	33,771
17	656.1-.8 Insurance - Vehicle	380	345	375	374	369	364	368	368	363	371	358	364	4,380	0	4,380
18	657.1-.8 Insurance - General Liability	740	710	771	769	758	749	756	757	747	763	736	747	9,003	1,869	10,872
19	658.1-.8 Insurance - Workman's Comp (2)	1,017	928	1,075	1,036	1,058	1,034	1,047	1,047	1,018	1,051	1,015	1,043	12,369	90	12,459
20	659.1-.8 Insurance - Other	73	71	77	76	75	74	75	75	74	76	73	74	894	0	894
21	660.1-.8 Advertising Expense	80	77	84	83	82	81	82	82	81	83	80	81	975	879	1,854
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	2,173	2,086	2,265	2,260	2,227	2,199	2,219	2,222	2,194	2,242	2,182	2,195	26,446	0	26,446
23	667.1-.8 Reg. Comm. Exp. - Other	175	167	182	181	179	177	178	178	176	180	174	176	2,124	0	2,124
24	670.1-.8 Bad Debt Expense	653	596	662	657	659	650	668	661	644	669	645	660	7,822	846	8,668
25	675.1-.8 Miscellaneous Expenses	7,959	7,488	8,447	7,994	7,982	8,018	7,636	7,643	7,530	7,721	7,490	7,549	93,459	6,236	99,695
26	TOTAL WATER O & M EXPENSES	218,497	213,801	244,976	244,037	231,368	233,264	208,504	245,654	199,779	201,040	206,382	233,263	2,680,565	37,235	2,717,800

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

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Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	41,565	37,366	44,363	42,179	43,532	42,447	42,966	42,965	41,599	43,029	41,618	42,937	506,687	24,144	530,831
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6 Employee Pensions & Benefits (1)	10,387	9,338	11,086	10,540	10,904	10,607	10,737	10,742	10,396	10,753	10,400	10,730	126,621	0	126,621
4	610.1-.6 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6 Purchased Power	72,170	72,250	84,490	89,990	76,120	81,710	62,810	61,240	58,570	58,090	59,110	77,000	849,550	(22,921)	826,629
6	616.1-.6 Fuel for Power Production	266	264	264	264	264	264	264	264	264	264	264	264	3,171	0	3,171
7	618.1-.6 Chemicals	24,895	27,519	34,054	30,874	30,596	27,652	21,035	18,986	20,933	19,863	25,327	32,036	313,774	(8,466)	305,308
8	620.1-.6 Materials & Supplies	14,746	14,687	14,756	14,696	14,702	14,715	14,653	55,435	14,653	14,658	14,654	14,682	217,038	0	217,038
9	631.1-.6 Contractual Services - Eng.	252	248	248	248	248	248	248	248	248	248	248	248	2,977	0	2,977
10	632.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6 Contractual Services - Other	12,414	12,457	12,308	12,439	12,424	13,515	13,648	13,645	13,650	13,638	13,646	13,653	157,438	5,886	163,324
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6 Rental of Equipment	101	99	94	100	90	101	96	97	86	97	97	96	1,143	0	1,143
16	650.1-.6 Transportation Expense	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	28,309	0	28,309
17	656.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6 Insurance - Workman's Comp (2)	711	639	759	721	746	726	735	735	711	736	712	734	8,664	0	8,664
20	659.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6 Miscellaneous Expenses	2,677	2,496	2,991	2,559	2,599	2,703	2,241	2,262	2,238	2,285	2,248	2,215	29,514	0	29,514
26	TOTAL WATER DIRECT O & M EXPENSES	182,544	179,723	207,771	206,968	194,686	197,046	171,784	208,998	163,706	164,021	170,684	196,954	2,244,886	(1,357)	2,243,529

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

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Schedule: B-5(W)
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Preparer: Kimball

Line No.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	Adjustments	Adjusted O & M
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	601.7 Salaries & Wages - Employees	4,993	4,557	5,056	5,016	5,032	4,964	5,103	5,048	4,920	5,110	4,930	5,039	59,767	6,185	65,952
2	603.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7 Employee Pensions & Benefits (1)	1,248	1,139	1,263	1,254	1,257	1,240	1,275	1,262	1,230	1,277	1,232	1,259	14,936	834	15,770
4	610.7 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7 Purchased Power	16	15	17	16	16	16	17	17	16	17	16	17	196	0	196
6	616.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7 Materials & Supplies	266	242	269	267	268	264	271	268	262	272	262	268	3,178	330	3,509
9	631.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7 Transportation Expense	188	171	190	189	189	187	192	190	185	192	185	190	2,249	281	2,530
17	656.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7 Insurance - Workman's Comp (2)	85	78	86	86	86	85	87	86	84	87	84	86	1,022	57	1,079
20	659.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7 Bad Debt Expense	653	596	662	657	659	650	668	661	644	669	645	660	7,822	846	8,668
25	675.7 Miscellaneous Expenses	1,639	1,496	1,660	1,647	1,652	1,629	1,675	1,657	1,615	1,678	1,618	1,654	19,620	1,133	20,753
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	9,088	8,294	9,203	9,131	9,159	9,035	9,288	9,189	8,956	9,302	8,973	9,173	106,791	9,666	118,457

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

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Schedule: B-5(W)
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Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSE (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.8 Salaries & Wages - Employees	12,893	12,374	13,439	13,409	13,209	13,046	13,166	13,182	13,014	13,303	12,826	13,024	156,885	12,155	169,040
2	603.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8 Employee Pensions & Benefits (1)	3,222	3,092	3,358	3,351	3,301	3,260	3,290	3,294	3,252	3,324	3,205	3,255	39,206	1,169	40,375
4	610.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8 Purchased Power	217	208	226	225	222	219	221	222	219	224	216	219	2,638	357	2,995
6	616.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8 Materials & Supplies	591	567	616	614	605	598	603	604	596	610	588	597	7,189	1,543	8,732
9	631.8 Contractual Services - Eng.	99	95	103	103	101	100	101	101	100	102	98	100	1,203	0	1,203
10	632.8 Contractual Services - Acct.	525	504	547	546	538	531	536	537	530	542	522	530	6,389	0	6,389
11	633.8 Contractual Services - Legal	316	304	330	329	324	320	323	324	319	326	315	320	3,850	0	3,850
12	634.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8 Contractual Services - Other	816	783	851	849	836	826	833	834	824	842	812	824	9,929	4,630	14,560
14	641.8 Rental of Real Building/Real Property	469	451	489	488	481	475	479	480	474	484	467	474	5,713	895	6,608
15	642.8 Rental of Equipment	21	21	22	22	22	22	22	22	22	22	21	22	261	156	417
16	650.8 Transportation Expense	230	220	239	239	235	232	234	235	232	237	228	232	2,794	138	2,931
17	656.8 Insurance - Vehicle	360	345	375	374	369	364	368	368	363	371	358	364	4,380	0	4,380
18	657.8 Insurance - General Liability	740	710	771	769	758	749	756	757	747	763	736	747	9,003	1,869	10,872
19	658.8 Insurance - Workman's Comp (2)	220	212	230	229	226	223	225	225	223	227	219	223	2,683	33	2,716
20	659.8 Insurance - Other	73	71	77	76	75	74	75	75	74	76	73	74	894	0	894
21	660.8 Advertising Expense	80	77	84	83	82	81	82	82	81	83	80	81	975	879	1,854
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	2,173	2,086	2,265	2,260	2,227	2,199	2,219	2,222	2,194	2,242	2,162	2,195	26,446	0	26,446
23	667.8 Reg. Comm. Exp. - Other	175	167	182	181	179	177	178	178	176	180	174	176	2,124	0	2,124
24	670.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8 Miscellaneous Expenses	3,643	3,496	3,797	3,788	3,732	3,686	3,720	3,724	3,677	3,758	3,624	3,680	44,325	5,103	49,428
26	**TOTAL WATER ALLOCATED A & G EXPENSES**	26,865	25,783	28,002	27,938	27,522	27,183	27,432	27,467	27,117	27,718	26,725	27,136	326,888	28,926	355,814

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

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Schedule: B-5(W)
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Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		UTILITY ADJUSTMENTS TO DIRECT AND ALLOCATED O&M EXPENSES											
Line No.	Account No. and Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	704,461	41,352	(22,473)	723,340	0	5,283	2,733	0	0	34,467	42,483	765,823
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.8 Employee Pensions & Benefits (1)	174,942	5,821	0	180,763	0	1,320	683	0	0	0	2,003	182,766
4	610.1-.8 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.8 Purchased Power	852,678	0	(294)	852,384	0	357	0	0	(22,921)	0	(22,564)	829,820
6	616.1-.8 Fuel for Power Production	3,110	61	0	3,171	0	0	0	0	0	0	0	3,171
7	618.1-.8 Chemicals	307,772	6,002	0	313,774	0	0	0	0	(8,466)	0	(8,466)	305,308
8	620.1-.8 Materials & Supplies	224,111	4,370	(1,076)	227,405	0	644	869	341	0	0	1,873	229,278
9	631.1-.8 Contractual Services - Eng.	4,223	82	(125)	4,180	0	0	0	0	0	0	0	4,180
10	632.1-.8 Contractual Services - Acct.	6,917	135	(663)	6,389	0	0	0	0	0	0	0	6,389
11	633.1-.8 Contractual Services - Legal	4,168	81	(399)	3,850	0	0	0	0	0	0	0	3,850
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.8 Contractual Services - Other	165,176	3,221	(1,030)	167,367	0	1,644	2,966	5,886	0	0	10,516	177,884
14	641.1-.8 Rental of Real Building/Real Property	6,185	121	(593)	5,713	0	895	0	0	0	0	895	6,608
15	642.1-.8 Rental of Equipment	1,405	27	(28)	1,404	0	133	23	0	0	0	156	1,560
16	650.1-.8 Transportation Expense	33,227	648	(524)	33,351	0	419	0	0	0	0	419	33,770
17	656.1-.8 Insurance - Vehicle	4,742	92	(454)	4,380	0	0	0	0	0	0	0	4,380
18	657.1-.8 Insurance - General Liability	9,747	190	(934)	9,003	0	1,869	0	0	0	0	1,869	10,872
19	658.1-.8 Insurance - Workman's Comp (2)	12,603	(234)	0	12,369	0	90	0	0	0	0	90	12,459
20	659.1-.8 Insurance - Other	968	19	(93)	894	0	0	0	0	0	0	0	894
21	660.1-.8 Advertising Expense	1,056	21	(101)	975	0	0	879	0	0	0	879	1,854
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	41,312	0	(14,866)	26,446	0	0	0	0	0	0	0	26,446
23	667.1-.8 Reg. Comm. Exp. - Other	2,347	0	(224)	2,124	0	0	0	0	0	0	0	2,124
24	670.1-.8 Bad Debt Expense	8,469	0	(646)	7,822	0	846	0	0	0	0	846	8,668
25	675.1-.8 Miscellaneous Expenses	98,177	1,914	(6,633)	93,459	0	2,946	3,290	0	0	0	6,236	99,695
26	**TOTAL WATER O & M EXPENSES**	2,667,794	63,923	(51,153)	2,680,565	0	16,445	11,483	6,227	(31,386)	34,467	37,235	2,717,800

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,570 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 7 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES							
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	478,593	28,093	0	506,687	0	0	0	0	0	24,144	24,144	530,831
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.1-.6	Employee Pensions & Benefits (1)	118,852	7,769	0	126,621	0	0	0	0	0	0	0	126,621
4	610.1-.6	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.1-.6	Purchased Power	849,550	0	0	849,550	0	0	0	0	(22,921)	0	(22,921)	826,629
6	616.1-.6	Fuel for Power Production	3,110	61	0	3,171	0	0	0	0	0	0	0	3,171
7	618.1-.6	Chemicals	307,772	6,002	0	313,774	0	0	0	0	(8,466)	0	(8,466)	305,308
8	620.1-.6	Materials & Supplies	212,887	4,151	(0)	217,038	0	0	0	0	0	0	0	217,038
9	631.1-.6	Contractual Services - Eng.	2,920	57	0	2,977	0	0	0	0	0	0	0	2,977
10	632.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.1-.6	Contractual Services - Other	154,427	3,011	(0)	157,438	0	0	0	5,886	0	0	5,886	163,324
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.1-.6	Rental of Equipment	1,122	22	(0)	1,143	0	0	0	0	0	0	0	1,143
16	650.1-.6	Transportation Expense	27,768	541	(0)	28,309	0	0	0	0	0	0	0	28,309
17	656.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.1-.6	Insurance - Workman's Comp (2)	8,562	102	0	8,664	0	0	0	0	0	0	0	8,664
20	659.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.1-.6	Miscellaneous Expenses	28,949	565	0	29,514	0	0	0	0	0	0	0	29,514
26		TOTAL WATER DIRECT O & M EXPENSES	2,194,512	50,374	0	2,244,886	0	0	0	5,886	(31,386)	24,144	(1,357)	2,243,529

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES (6XX.7)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 8 of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			UTILITY ADJUSTMENTS TO CUSTOMER ACCOUNT EXPENSES											
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	62,310	3,658	(6,200)	59,767	0	3,337	0	0	0	2,848	6,185	65,952
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.7	Employee Pensions & Benefits (1)	15,473	(537)	0	14,936	0	834	0	0	0	0	834	15,770
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	216	0	(20)	196	0	0	0	0	0	0	0	196
6	616.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.7	Materials & Supplies	3,441	67	(330)	3,178	0	330	0	0	0	0	330	3,509
9	631.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
10	632.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
11	633.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
14	641.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
15	642.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
16	650.7	Transportation Expense	2,434	47	(233)	2,249	0	281	0	0	0	0	281	2,530
17	656.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
18	657.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
19	658.7	Insurance - Workman's Comp (2)	1,115	(93)	0	1,022	0	57	0	0	0	0	57	1,079
20	659.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
21	660.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
24	670.7	Bad Debt Expense	8,469	0	(646)	7,822	0	846	0	0	0	0	846	8,668
25	675.7	Miscellaneous Expenses	21,241	414	(2,035)	19,620	0	1,133	0	0	0	0	1,133	20,753
26		TOTAL WATER O & M EXPENSES	114,699	3,556	(9,464)	108,791	0	5,818	0	0	0	2,848	9,666	118,457

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1996
UTILITY ADJUSTMENTS TO A&G EXPENSES (6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that itemizes the adjustments made to the interim year and the test year O & M expenses.

FPSC
Schedule: B-5(W)
Page 9 Of 9
Preparer: Kimball

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
								UTILITY ADJUSTMENTS TO A&G EXPENSES						
Line No.	Account No.	Account Name	1995 Per Books O & M	1996 Attrition Adjustments	Reallocation of Costs Due to Additional Customers	1996 Per Books O & M	Marco Shores Raw Water Purchase Adjustment	Add Buenaventura Lakes Common Costs	Add Conservation Program Expenses	Add Hurricane Preparedness/ & Lab Cost Expenses	Conservation Elasticity Adjustment	Add Hewitt Study Expenses	Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	163,558	9,601	(16,273)	156,885	0	1,946	2,733	0	0	7,476	12,155	169,040
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604.8	Employee Pensions & Benefits (1)	40,616	(1,411)	0	39,206	0	486	683	0	0	0	1,169	40,375
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	2,912	0	(274)	2,638	0	357	0	0	0	0	357	2,995
6	616.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
8	620.8	Materials & Supplies	7,783	152	(746)	7,189	0	313	889	341	0	0	1,543	8,732
9	631.8	Contractual Services - Eng.	1,303	25	(125)	1,203	0	0	0	0	0	0	0	1,203
10	632.8	Contractual Services - Acct.	6,917	135	(663)	6,389	0	0	0	0	0	0	0	6,389
11	633.8	Contractual Services - Legal	4,168	81	(399)	3,850	0	0	0	0	0	0	0	3,850
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635.8	Contractual Services - Other	10,750	210	(1,030)	9,929	0	1,644	2,966	0	0	0	4,630	14,580
14	641.8	Rental of Real Building/Real Property	6,185	121	(593)	5,713	0	895	0	0	0	0	895	6,608
15	642.8	Rental of Equipment	263	6	(27)	261	0	133	23	0	0	0	156	417
16	650.8	Transportation Expense	3,025	59	(290)	2,794	0	138	0	0	0	0	138	2,931
17	656.8	Insurance - Vehicle	4,742	92	(454)	4,380	0	0	0	0	0	0	0	4,380
18	657.8	Insurance - General Liability	9,747	190	(934)	9,003	0	1,869	0	0	0	0	1,869	10,872
19	658.8	Insurance - Workman's Comp (2)	2,926	(243)	0	2,683	0	33	0	0	0	0	33	2,716
20	659.8	Insurance - Other	968	19	(93)	894	0	0	0	0	0	0	0	894
21	660.8	Advertising Expense	1,056	21	(101)	975	0	0	879	0	0	0	879	1,854
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	41,312	0	(14,866)	26,446	0	0	0	0	0	0	0	26,446
23	667.8	Reg. Comm. Exp. - Other	2,347	0	(224)	2,124	0	0	0	0	0	0	0	2,124
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	47,987	936	(4,598)	44,325	0	1,813	3,290	0	0	0	5,103	49,428
26		TOTAL WATER O & M EXPENSES	356,584	9,993	(41,689)	326,888	0	9,627	11,483	341	0	7,476	28,926	355,814

Notes:
(1) Employee Pensions & Benefits is calculated as 24.99% of monthly Salaries & Wages - Employees.
(2) Workmans Comp Insurance is calculated as 1.71% of monthly Salaries & Wages - Employees.
Col (3): All expenses for 1996 indexed from 1995 budget at the rate of 1.95% , the general index rate approved by the FPSC in Order No. PSC-95-0202-FOF-WS (Issued 2-10-95). (A/C 601/701 and 603/703 - 5.87%, A/C 610/710, 615/715, 666/766 and 667/767 - 0%, A/C 604/704 and 658/758 are calculated as a percentage of Salaries & Wages.)
Col (4): For direct expenses Buenaventura Lakes is the only plant that will have an adjustment. For Customer Accounts and A&G Expenses all plants will have this adjustment representing the change in thier allocation factors for 1996.
Col (9): Hurricane Preparedness = $9,670 is an adjustment to A&G expense (page 9 of 9). Lab Cost Expense = $46,323 is an adjustment to direct expense (page 7 of 9).
Col (10): Purchased Water and Purchase Sewer A/C 610/710, Purchased Power A/C 615/715 and Chemicals A/C 618/718 were adjusted by -7.956% for Conventional plants and -2.698% for Reverse Osmosis Plant (Direct Expenses Only).

1310

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.1-.8	Salaries & Wages - Employees	704,460	765,823	61,362	8.71%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	174,942	182,766	7,824	4.47%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	852,678	829,820	(22,858)	(2.68%)
6	616.1-.8	Fuel for Power Production	3,110	3,171	61	1.96%
7	618.1-.8	Chemicals	307,772	305,308	(2,464)	(0.80%)
8	620.1-.8	Materials & Supplies	224,111	229,278	5,168	2.31%
9	631.1-.8	Contractual Services - Eng.	4,223	4,180	(42)	(1.00%)
10	632.1-.8	Contractual Services - Acct.	6,917	6,389	(528)	(7.63%)
11	633.1-.8	Contractual Services - Legal	4,168	3,850	(318)	(7.63%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	165,177	177,884	12,707	7.69%
14	641.1-.8	Rental of Real Building/Real Property	6,185	6,608	423	6.84%
15	642.1-.8	Rental of Equipment	1,405	1,560	155	11.03%
16	650.1-.8	Transportation Expense	33,227	33,770	543	1.64%
17	656.1-.8	Insurance - Vehicle	4,742	4,380	(362)	(7.63%)
18	657.1-.8	Insurance - General Liability	9,747	10,872	1,125	11.54%
19	658.1-.8	Insurance - Workman's Comp	12,603	12,459	(144)	(1.14%)
20	659.1-.8	Insurance - Other	968	894	(74)	(7.63%)
21	660.1-.8	Advertising Expense	1,056	1,854	799	75.65%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	41,312	26,446	(14,866)	(35.98%)
23	667.1-.8	Reg. Comm. Exp. - Other	2,347	2,124	(224)	(9.54%)
24	670.1-.8	Bad Debt Expense	8,469	8,668	199	2.35%
25	675.1-.8	Miscellaneous Expenses	98,177	99,695	1,518	1.55%
26	**TOTAL WATER O & M EXPENSES**		2,667,795	2,717,800	50,005	1.87%
27	**TOTAL (LESS ACCTS 666 & 667)**		2,624,136	2,689,230	65,095	2.48%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No. and Name		(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6	Salaries & Wages - Employees	478,593	530,831	52,238	10.91%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	118,852	126,621	7,769	6.54%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	849,550	826,629	(22,921)	(2.70%)
6	616.1-.6	Fuel for Power Production	3,110	3,171	61	1.96%
7	618.1-.6	Chemicals	307,772	305,308	(2,464)	(0.80%)
8	620.1-.6	Materials & Supplies	212,887	217,038	4,151	1.95%
9	631.1-.6	Contractual Services - Eng.	2,920	2,977	57	1.95%
10	632.1-.6	Contractual Services - Acct.	0	0	0	0.00%
11	633.1-.6	Contractual Services - Legal	0	0	0	0.00%
12	634.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.6	Contractual Services - Other	154,427	163,324	8,897	5.76%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	1,122	1,143	21	1.87%
16	650.1-.6	Transportation Expense	27,768	28,309	541	1.95%
17	656.1-.6	Insurance - Vehicle	0	0	0	0.00%
18	657.1-.6	Insurance - General Liability	0	0	0	0.00%
19	658.1-.6	Insurance - Workman's Comp	8,562	8,664	102	1.19%
20	659.1-.6	Insurance - Other	0	0	0	0.00%
21	660.1-.6	Advertising Expense	0	0	0	0.00%
22	666.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.1-.6	Bad Debt Expense	0	0	0	0.00%
25	675.1-.6	Miscellaneous Expenses	28,949	29,514	565	1.95%
26	**TOTAL WATER O & M EXPENSES**		2,194,512	2,243,529	49,017	2.23%
27	**TOTAL (LESS ACCTS 666 & 667)**		2,194,512	2,243,529	49,017	2.23%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1996
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
Line No.	Account No.	and Name	Interim Test Year Ended 12/31/95	Final Test Year Ended 12/31/96	Difference Amount	%
1	601.7	Salaries & Wages - Employees	62,310	65,952	3,643	5.85%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	15,473	15,770	296	1.91%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	216	196	(20)	(9.25%)
6	616.7	Fuel for Power Production	0	0	0	0.00%
7	618.7	Chemicals	0	0	0	0.00%
8	620.7	Materials & Supplies	3,441	3,509	68	1.98%
9	631.7	Contractual Services - Eng.	0	0	0	0.00%
10	632.7	Contractual Services - Acct.	0	0	0	0.00%
11	633.7	Contractual Services - Legal	0	0	0	0.00%
12	634.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.7	Contractual Services - Other	0	0	0	0.00%
14	641.7	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	2,434	2,530	95	3.90%
17	656.7	Insurance - Vehicle	0	0	0	0.00%
18	657.7	Insurance - General Liability	0	0	0	0.00%
19	658.7	Insurance - Workman's Comp	1,115	1,079	(36)	(3.23%)
20	659.7	Insurance - Other	0	0	0	0.00%
21	660.7	Advertising Expense	0	0	0	0.00%
22	666.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
24	670.7	Bad Debt Expense	8,469	8,668	199	2.35%
25	675.7	Miscellaneous Expenses	21,241	20,753	(488)	(2.30%)
26	**TOTAL WATER O & M EXPENSES**		114,699	118,457	3,757	3.28%
27	**TOTAL (LESS ACCTS 666 & 667)**		114,699	118,457	3,757	3.28%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1996
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-7(W)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-5(W)

Line No.	Account No.	Account Name	(2) Interim Test Year Ended 12/31/95	(3) Final Test Year Ended 12/31/96	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.8	Salaries & Wages - Employees	163,558	169,040	5,482	3.35%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	40,616	40,375	(241)	(0.59%)
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	2,912	2,995	83	2.85%
6	616.8	Fuel for Power Production	0	0	0	0.00%
7	618.8	Chemicals	0	0	0	0.00%
8	620.8	Materials & Supplies	7,783	8,732	949	12.19%
9	631.8	Contractual Services - Eng.	1,303	1,203	(99)	(7.60%)
10	632.8	Contractual Services - Acct.	6,917	6,389	(528)	(7.63%)
11	633.8	Contractual Services - Legal	4,168	3,850	(318)	(7.63%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	10,750	14,560	3,810	35.44%
14	641.8	Rental of Real Building/Real Property	6,185	6,608	423	6.84%
15	642.8	Rental of Equipment	283	417	134	47.34%
16	650.8	Transportation Expense	3,025	2,931	(93)	(3.07%)
17	656.8	Insurance - Vehicle	4,742	4,380	(362)	(7.63%)
18	657.8	Insurance - General Liability	9,747	10,872	1,125	11.54%
19	658.8	Insurance - Workman's Comp	2,926	2,716	(210)	(7.18%)
20	659.8	Insurance - Other	968	894	(74)	(7.65%)
21	660.8	Advertising Expense	1,056	1,854	799	75.68%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	41,312	26,446	(14,866)	(35.99%)
23	667.8	Reg. Comm. Exp. - Other	2,347	2,124	(224)	(9.54%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	47,987	49,428	1,441	3.00%
26		**TOTAL WATER O & M EXPENSES**	358,584	355,814	(2,769)	(0.77%)
27		**TOTAL (LESS ACCTS 666 & 667)**	314,925	327,245	12,321	3.91%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1996

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-9(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Consultant	(2) Type of Service	(3) Amount	(4) Description of Work Performed
1	**See Volume II for detailed support.**			

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

FPSC
Schedule: B-10 (W)
Page 1 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	1995 Consolidated Rate Case:				
2					
3	Hartman & Associates	Gerald Hartman	$99	$70,000	Testimony - Used & Useful and Economies of Scale Study
4					
5	Watertech Consulting	John Whitcomb	$95	49,750	Testimony - Conservation Rates
6					
7	Guastella Assoc., Inc.	John Guastella	$190	30,000	Testimony - Marco Reuse and Raw Water Rates
8					
9	Minnesota Power	Bruce Gangnon	$100	30,000	Testimony & Discovery - Taxes
10					
11	Minnesota Power	Dave Gartzke	$125	30,000	Testimony & Discovery - MP/Cost of Capital
12					
13	Utility Research Intrnl.	Dr. Roger Morin	$250	21,500	Testimony - Cost of Capital
14					
15	Self employed	Hugh Gower	$300	20,000	Testimony - CIAC Imputation
16					
17	Jones, Edmunds and Associates, Inc.	Robert C. Edmunds	$110	12,000	Testimony - Hydraulic Methodology Theory & Application
18					
19	Source, Inc.	James P. Elliott	$125	10,000	Testimony - Used & Useful
20					
21	Rutledge, Ecenia, et al.	Kenneth Hoffman	$160	200,000	Legal Services
22	Subtotal - Counsel & Witnesses			$473,250	
23					
24	Southern States Utilities			171,600	Postage
25				100,000	Temporary Help
26				56,583	Travel
27				45,260	Office Supplies
28				41,500	Printing
29				28,631	Maps
30				26,000	Newspaper Notifications
31				13,000	Open Houses
32				10,000	Transcripts, Depositions, Court Reporter Fees
33				10,000	Miscellaneous
34				9,000	Advertising
35				4,500	Filing Fee - Rate Case
36				2,250	Filing Fee - Service Availability
37				2,078	Telephone
38				1,500	Dues & Subscriptions
39	Subtotal - Other Filing Costs			$521,902	
40	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$995,152	
41					
42	Estimate Through:	[ ] PAA	[x] Commission Hearing		
43					
44	Amortization Period 4 Years: Explanation if different from Section 367.0816, Florida Statutes:				
45					
46	Amortization of Rate Case Expense:		(A)	(B)	
47			Total		
48			FPSC Filed	Water	
49	Prior Unamortized Rate Case Expense				
50	Charlotte	N/A	$2,653	123	
51	Marco Island	Docket No. 920655-WS	$106,820	4,953	
52	GIGA	Docket No. 920199-WS	$677,601	31,419	
53	Lehigh	Docket No. 911188-WS	$67,100	3,111	
54			854,174	39,606	
55	Current Rate Case Expense				
56	Consolidated Rate Case		995,152	46,143	
57	Uniform Rate Investigation (See page 2 for detail)		432,089	20,035	
58			1,427,241	66,178	
59	Total Projected Rate Case Expense		2,281,415	105,784	
60	Annual Amortization		$570,354	$26,446	
61					
62	Method of Allocation Between Systems:				
63	Average Number of Customers		125,152	5803	
64	% of Total		100.000000%	4.636762%	
65					

See Volume II, Allocation of 1996 Rate Case Expense for detailed allocations.

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1996

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

FPSC
Schedule: B-10
Page 2 of 2
Preparer: Ludsen

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	**Uniform Rate Investigation-Docket No. 930880-WS**				
2					
3	Hancock Information Group		N/A	$34,358	Telemarketing and Telematch Services
4					
5	Ernst & Young	E. Timothy Barnes	$246	19,346	Testimony - Rate Structure
6		Travel		1,772	
7				$21,118	
8					
9	Jade Tech, Inc.	Dave Reba	$60	20,160	Rate Structure Programming required for discovery requests
10		Travel		707	
11				$20,867	
12					
13	Minnesota Power	Robert Edwards	$150	4,263	Rate Case Planning
14		David Gartzke	$125	12,228	MP/Cost of Capital
15		Expenses		2,170	
16				18,661	
17					
18	Gusstella Assoc., Inc.	John Guastella	$180	90	Testimony - Rate Structure
19		Vito Pennacchio	$150	10,795	
20		Travel		630	
21				$11,515	
22					
23	CH2M Hill	P.L. Waller	$118	8,025	Testimony - Engineering and Hydrogeolical
24		F.J. Williams	$41	24	
25		J.S. Flair	$41	81	
26		P.E. Smith	$64	64	
27		Y.M. Giovannetti	$41	45	
28		Travel		567	
29		Miscellaneous Expense		131	
30				$8,919	
31					
32	Landers & Parsons	Victoria Tschinkel	Flat Fee	7,485	Testimony - Environmental
33		Travel		1,019	
34				8,504	
35					
36	Image Marketing Assoc.		N/A	4,587	Assistance with Customer Education
37					
38	Heater Utilities, Inc.	William E. Grantmyre	$37	3,029	Testimony - Uniform Rate Experience
39					
40	Mark T. Stewart, PG	Mark T. Stewart	$100	2,350	Testimony - Hydrogeological
41		Travel		182	
42				$2,532	
43					
44	Sun Trust	Jerry Ford - Travel		140	Testimony - Cost of Capital
45					
46	Rutledge, Ecenia, et al.			85,000	Legal Services
47					
48	Messer, Vickers, et al.			17,629	Legal Services
49	Subtotal - Counsel & Witnesses			$236,859	
50					
51	Southern States Utilities			104,804	FPSC Customer Hearings - Notices, Transportation, Security
52				54,963	Customer Education - Mailings (Postage and Printing)
53				17,414	Travel
54				5,569	Maps
55				4,417	Temporary Services
56				2,078	Court Reporting
57				1,574	Open Houses
58				3,278	Office Supplies
59				1,006	Federal Express
60				126	Miscellaneous
61	Subtotal - Other Filing Costs			$195,230	
62					
63	TOTAL ESTIMATED & CURRENT RATE CASE EXPENSES			$432,089	

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1996
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

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

FPSC
Schedule: B-11(W)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Water Cost	(4) How often to repeat
		Maintenance projects greater than 2% of test year revenues per system		
1	**See Volume II for detailed support.**			

ALLOCATION OF EXPENSES - 1996

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

FPSC
Schedule: B-12(W)
Page 1 of 1
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
			ALLOCATION PERCENTAGES					AMOUNTS ALLOCATED				
Line No.	Acct No.	Description	Water	Sewer	Gas	Total	Description of Allocation Method	Water	Sewer	Gas	Total	Supporting Schedules
1	**Please refer to Volume II for a complete description of allocated items, the allocation percentages,**											
2	**a description of the allocation methods, the amounts allocated and supporting schedules.**											
3												
4	**For rate making purposes, the following are the items which are allocated in this filing:**											
5												
6	A-SCHEDULES (RATE BASE):											
7												
8												
9												

10	Allocated Items	Allocation Basis	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-1 (W)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-5 (W)
15			
16	(C) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
17			
18	(D) Working Capital	Average No. of Customers (Total Company)	A-17 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-1 (W)
21			
22			
23			
24	B-SCHEDULES (INCOME STATEMENT):		
25			
26			
27			

28	Allocated Items	Allocation Basis	Recap Schedules
29			
30	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
31			
32	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
35			
36	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
37			
38	(E) Property Taxes	Net Taxable Value	B-15(W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule of test year depreciation expense by primary account.

FPSC
Schedule: B-13(W)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W), B-18 (W)
Supporting Schedules: A-5 (W), F-Schedules

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
			DEPRECIATION RATE		1996 DEPRECIATION EXPENSE			1996 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1996 Avg. Adj. PIS	Life	Rate (%)	Per Books	Utility Adjustment	Adjusted Depreciation Expense	Non-used and Useful Percentage	Non-used and Useful Amount	Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	301.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	302.1 Franchise	3,759	40	2.50%	94	0	94	0.00%	0	94
4	339.1 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	9,770,953	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	763,028	33	3.03%	23,120	0	23,120	4.01%	926	22,194
8	305.2 Collect. & Impound.	186,257	50	2.00%	3,725	0	3,725	4.01%	149	3,576
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	4.01%	0	0
10	307.2 Wells & Springs	613,053	30	3.33%	20,415	0	20,415	4.01%	818	19,597
11	308.2 Infiltration Galleries	264,911	40	2.50%	6,623	0	6,623	4.01%	265	6,358
12	309.2 Supply Mains	5,689,938	35	2.86%	162,732	0	162,732	4.01%	6,520	156,212
13	310.2 Power Generation Equpi.	296,336	20	5.00%	14,817	0	14,817	0.00%	0	14,817
14	311.2 Pumping Equipment	3,850,538	20	5.00%	192,527	0	192,527	0.00%	0	192,527
15	339.2 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	3,377,038	33	3.03%	102,324	0	102,324	0.00%	0	102,324
19	320.3 Water Treatment Equip.	14,597,392	22	4.55%	664,181	0	664,181	0.00%	0	664,181
20	321.3 Permeators	1,530,087	5	20.00%	306,017	0	306,017	0.00%	0	306,017
21	339.3 Other Plant & Misc.	13,901	25	4.00%	556	0	556	0.00%	0	556
22	**TRANSMISSION & DISTRIBUTION**									
23	303.4 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	33	3.03%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	1,906,697	37	2.70%	51,481	0	51,481	0.00%	0	51,481
26	331.4 Transmission & Distribution	3,681,114	43	2.33%	85,770	0	85,770	0.00%	0	85,770
27	333.4 Services	1,842,101	40	2.50%	46,053	0	46,053	0.00%	0	46,053
28	334.4 Meters & Meter Installation	1,309,987	20	5.00%	65,499	0	65,499	0.00%	0	65,499
29	335.4 Hydrants	172,578	45	2.22%	3,831	0	3,831	0.00%	0	3,831
30	339.4 Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31	**GENERAL PLANT**									
32	303.5 Land & Land Rights	16,575	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	168,997	40	2.50%	4,225	0	4,225	0.00%	0	4,225
34	340.5 Office Furniture & Equipment	104,440	15	6.67%	6,966	0	6,966	0.00%	0	6,966
35	340.51 Computer Equipment	278,010	6	16.67%	46,344	0	46,344	0.00%	0	46,344
36	341.5 Transportation Equipment	160,387	6	16.67%	26,736	0	26,736	0.00%	0	26,736
37	342.5 Stores Equipment	1,505	18	5.56%	84	0	84	0.00%	0	84
38	343.5 Tools, Shop & Garage	58,211	16	6.25%	3,638	0	3,638	0.00%	0	3,638
39	344.5 Laboratory Equipment	52,788	15	6.67%	3,521	0	3,521	0.00%	0	3,521
40	345.5 Power Operated Equipment	66,669	12	8.33%	5,554	0	5,554	0.00%	0	5,554
41	346.5 Communication Equipment	30,250	10	10.00%	3,025	0	3,025	0.00%	0	3,025
42	347.5 Miscellaneous Equipment	13,600	15	6.67%	907	0	907	0.00%	0	907
43	348.5 Other Tangible Plant	25,601	10	10.00%	2,560	0	2,560	0.00%	0	2,560
44	**INTANGIBLE PLANT**	3,759		2.50%	94	0	94	0.00%	0	94
45	**SUPPLY & PUMPING**	21,435,014		1.98%	423,959	0	423,959	2.05%	8,678	415,281
46	**WATER TREATMENT PLANT**	19,518,419		5.50%	1,073,078	0	1,073,078	0.00%	0	1,073,078
47	**TRANSMISSION & DISTRIBUTION**	8,912,476		2.83%	252,634	0	252,634	0.00%	0	252,634
48	**GENERAL PLANT**	977,033		10.60%	103,560	0	103,560	0.00%	0	103,560
49	**TOTAL DEPRECIATION EXPENSE**	50,846,701		3.64%	1,853,325	0	1,853,325	0.47%	8,678	1,844,647
50	**LESS: AMORTIZATION OF CIAC**				(219,544)	0	(219,544)		(219)	(219,325)
51	**NET DEPRECIATION EXPENSE - WATER**				1,633,781	0	1,633,781		8,459	1,625,322

Column:
(2) from Schedule A-5, page 1, column 11.
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
CIAC AMORTIZATION EXPENSE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the calculation of CIAC amortization expense.

FPSC
Schedule: B-13(W)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3
Supporting Schedules: A-12(W), B-13(W)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1996 CIAC AMORTIZATION EXPENSE			1996 USED & USEFUL CIAC AMORTIZATION EXPENSE		
	WATER	1996 Avg. Adj.	CIAC Amort.				Composite Non-used		
Line No.	CIAC Classifications	CIAC Balance	Composite Rate	Per Books	Utility Adjustment	Utility Adjusted CIAC Amort.	and Useful Percentage	Non-used and Useful Amount	Used and Useful CIAC Amort.
1	Plant Capacity Fees	2,823,486	4.68%	132,139	0	132,139	0.00%	0	132,139
2	Line/Main Extension Fees	1,207,120	2.33%	28,126	0	28,126	0.00%	0	28,126
3	Meter Installation Fees	188,048	5.00%	9,402	0	9,402	0.00%	0	9,402
4	Contributed Lines	451,783	2.33%	10,527	0	10,527	0.00%	0	10,527
5	Contributed Property Other Than Lines	244,712	4.36%	10,669	0	10,669	2.05%	219	10,450
6	Service Installation Fees	1,147,244	2.50%	28,681	0	28,681	0.00%	0	28,681
7	TOTAL WATER CIAC AMORT. EXP.	6,062,393		219,544	0	219,544		219	219,325

Column:
(2) from A-12 (W)
(3) from B-13 (W) (page 3 of 3)
(7) from B-13 (W) (page 1 of 3)

Notes:
1. The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-13 (W) (page 1 of 3)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1996
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the development of composite CIAC amortization rates for the test year.

FPSC
Schedule: B-13(W)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-13(W)1/3,2/3
Supporting Schedules: A-5(W)

Line No.	(1) WATER CIAC Classifications and Associated Plant Accounts	(2) 1996 COMPOSITE CIAC AMORTIZATION RATE Average Adjusted UPIS	(3) Average Adjusted Dep. Exp.	(4) Composite CIAC Amort. Rate (3) / (2)
1	**PLANT CAPACITY FEES:**			
2	304.2 Structures & Improvements	763,028	23,120	3.03%
3	305.2 Collecting & Impounding reservoirs	186,257	3,725	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	613,053	20,415	3.33%
6	308.2 Infiltration Galleries & Tunnels	264,911	6,623	2.50%
7	309.2 Supply Mains	5,689,938	162,732	2.86%
8	310.2 Power Generation Equipment	296,336	14,817	5.00%
9	311.2 Pumping Equipment	3,850,538	192,527	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	3,377,038	102,324	3.03%
12	320.3 Water Treatment Equipment	14,597,392	664,181	4.55%
13	321.3 Permeators	1,530,087	306,017	20.00%
14	339.3 Other Plant & Miscellaneous	13,901	556	4.00%
15	330.4 Distribution Reservoirs	1,906,697	51,481	2.70%
16	**COMPOSITE RATE**	33,089,177	1,548,518	4.68%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	3,681,114	85,770	2.33%
20	335.4 Hydrants	172,578	3,831	2.22%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	3,853,692	89,601	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	1,309,987	65,499	5.00%
25	**COMPOSITE RATE**	1,309,987	65,499	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	1,842,101	46,053	2.50%
28	**COMPOSITE RATE**	1,842,101	46,053	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	33,089,177	1,548,518	4.68%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	3,853,692	89,601	2.33%
32	Meter Installation Fees (Line 25)	1,309,987	65,499	5.00%
33	Service Installation Fees (Line 28)	1,842,101	46,053	2.50%
34	**COMPOSITE RATE**	40,094,956	1,749,671	4.36%

(2) is From Schedule B-13(W), page 1, column 2.
(3) is From Schedule B-13(W), page 1, column 7.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1996
UNDER PRESENT INCOME

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculation.

FPSC
Schedule: B-15 (W)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)
		1994 TAXES OTHER THAN INCOME				
Line No.	(PRESENT INCOME)	Per Books	Adjustment	Adjusted Test Year	Supporting Schedules	Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	352,011	0	352,011	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	57,867	3,399	61,266	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	57,867	3,399	61,266		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	697,767	0	697,767		
8	Non-used & Useful Property Tax Add-back (1)		6,537	6,537		
9	Adjusted Real Estate & Personal Property Tax	697,767	6,537	704,304		
10	Non-used & Useful Percent			0.59%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(4,155)	(4,155)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	697,767	2,382	700,149		
13	**OTHER:**	0	0	0		
14	(Adjustments)	0	0	0		
15		0	0	0		
16		0	0	0		
17	**TOTAL OTHER**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	1,107,645	5,781	1,113,425		B-1(W)1/3,2/3

(1) Per Commission Order in Docket No. 920199-WS and 920655-WS. To avoid double counting of Non-used and Useful by adding back the tax relating to non-used property determined by the county tax assessor before applying the FPSC non-used and useful percent.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1996
UNDER PRESENT INCOME

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

FPSC
Schedule: B-16(W)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-1(W),B-3(W)

Line No.	(1) ITEM	(2) 1996 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	7,822,468	0	7,822,468	B-4(W)
3	Less:				
4	O & M Expenses	2,680,565	37,235	2,717,800	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	1,625,322	0	1,625,322	B-13(W)
6	Amortization	0	293,162	293,162	B-18(W), A-21(S)
7	Taxes Other Than Income	1,107,645	5,781	1,113,425	B-15(W)
8	Pre-Tax Operating Expenses	5,413,531	336,177	5,749,709	
9	**PRE-TAX OPERATING INCOME**	2,408,937	(336,177)	2,072,759	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	2,408,937	(336,177)	2,072,759	
12	Less:				
13	Interest Expense:				
14	Rate Base	36,123,180	359,375	36,482,555	A-1(W)
15	Weighted Average Cost of Debt	5.29%	5.29%	5.29%	D-1(W)
16	Total Interest Expense	1,910,916	19,011	1,929,927	C-3
17	Net Taxable Income (L11 - L16)	498,021	(355,188)	142,832	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-1(W)3/3
19	Subtotal Income Taxes (L17 x L18)	192,111	(137,014)	55,098	
20	Less:				
21	Parent Debt Adjustment	63,348	0	63,348	C-1(W)
22	Investment Tax Credit	8,990	0	8,990	C-7(W)
23	**TOTAL INCOME TAXES**	119,773	(137,014)	(17,241)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1996

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
Conventional [ ] Reverse Osmosis [x]

Explanation: Provide a schedule that shows the calculation of the acquisition adjustment amortization expense for the test year.

FPSC
Schedule: B-18 (W)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-13 (W)
Recap Schedule: B-1 (W)

	(1)	(2)	(3)	(4)	(5)	(6)
		ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
1	Average Adjusted Acquisition Adjustment Balance	0			A-20 (W)	
2	Last Authorized Amortization Rate					
3	Total Amortization Expense	0	0	0		
4	Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1996 NON-USED AND USEFUL ACQUISITION ADJUSTMENT AMORT. EXPENSE				
Line No.	Description	Per Books	Adjustment	Adjusted Acq. Adj. Amortization	Supporting Schedules	Recap Schedules
6	Total Amortization Expense	0	0	0	From Above	
7	Composite Non-Used & Useful Depreciation Rate (%)	0.47%	0.00%	0.47%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

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