

DOCKET 950495-WS
EXHIBIT NO. 67
CASE NO. 96-04227

ORIGINAL FILE COPY

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 950495 - WS

APPLICATION FOR A GENERAL RATE INCREASE

VOLUME III
BOOK 3 OF 6

MINIMUM FILING REQUIREMENTS
SCHEDULES A & B

Containing

WATER RATE BASE & OPERATING INCOME

INTERIM RATES
PROJECTED YEAR ENDED 12/31/95

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

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FPSC-RECORDS/REPORTING

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME III, BOOK 3 OF 6
MINIMUM FILING REQUIREMENTS

1995 SCHEDULES A & B
WATER RATE BASE (A) and OPERATING INCOME (B)

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SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME III, BOOK 3 OF 6
MINIMUM FILING REQUIREMENTS

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Jungle Den
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Kingswood Manor
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Sugarmill Woods
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Tropical Park
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Venetian Village
Welaka/Saratoga Harbour
Westmont
Windsong
Woodmere
Wootens
Zephyr Shores

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	150,191,082	801,000	150,992,082	A-5 (W)
2	Utility Land & Land Rights	8,305,118	0	8,305,118	A-5 (W)
3	Non-Used and Useful	(13,326,434)	0	(13,326,434)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(39,020,456)	0	(39,020,456)	A-9 (W)
6	CIAC	(39,473,416)	0	(39,473,416)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(420,481)	(420,481)	A-12 (W)
8	Accumulated Amortization of CIAC	9,371,933	0	9,371,933	A-14 (W)
9	Acquisition Adjustments	(64,578)	0	(64,578)	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	26,891	0	26,891	A-20 (W)
11	Advances for Construction	(4,493,181)	0	(4,493,181)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(442,135)	0	(442,135)	Vol. II
13	Deferred Taxes	3,697,588	0	3,697,588	C-7 (W)
14	Working Capital Allowance	1,849,301	3,048	1,852,349	A-17 (W)
15	Other	1,465,808	0	1,465,808	A-21(W)
16	**TOTAL WATER RATE BASE**	78,087,521	383,567	78,471,088	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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. Lehigh Line Extensions	1,602,000	801,000	
3				
4	2.	0	0	
5				
6				
7		1,602,000	801,000	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1. FPSC Margin Reserve	(840,957)	(420,481)	
38				
39	2.	0	0	
40				
41				
42		(840,957)	(420,481)	
43				
44	**SUBTOTAL**	761,043	380,519	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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. One-eigth of Marco Shores Purchased Water Adjustment	3,048	3,048	
33				
34	2.	0	0	
35				
36		3,048	3,048	
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	764,091	383,567	

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Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 08/30/91 (Lehigh)		13,823,554
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		73,269
5	1991 Retirements		19,404
6	1991 Adjustments		0
7	1991 Net Additions		53,865
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		280,267
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		280,162
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 order 12/31/94		0
31	Adjustment to beginning balance	General Plant re-allocation true-up	6,659
32	1995 Additions		18,263,474
33	1995 Retirements		716,686
34	1995 Adjustments	Lehigh Line extensions	1,802,000
35	1995 Net Additions		19,148,788
36	12/31/95 Balance		168,871,586
37	Balance per order 12/31/95		0
38	Utility Adjustments to ordered balance (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	12/31/96 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 BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg. [x] 13 Month Avg. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 PLANT IN SERVICE							1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions 12/31/94 - 12/31/95 Gross	Retirements	Net	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	107,474	0	0	0	107,474	0	107,474	107,474	0	107,474
3	302.1 Franchises	272,180	0	0	0	272,180	0	272,180	272,181	0	272,181
4	339.1 Other Plant & Miscellaneous	91,361	0	0	0	91,361	0	91,361	91,362	0	91,362
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	5,230,838	4,953,962	0	4,953,962	10,184,800	0	10,184,800	7,707,820	0	7,707,820
7	304.2 Structures & Improvements	2,457,636	14,286	(10,199)	4,087	2,461,723	0	2,461,723	2,459,661	0	2,459,661
8	305.2 Collecting & Impounding reservoirs	436,509	0	0	0	436,509	0	436,509	436,509	0	436,509
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	4,139,409	384,906	(54,153)	330,753	4,470,162	0	4,470,162	4,304,787	0	4,304,787
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	7,672,548	146,943	(60,762)	86,181	7,758,729	0	7,758,729	7,715,640	0	7,715,640
13	310.2 Power Generation Equipment	2,135,223	638,044	(22,298)	615,746	2,750,968	0	2,750,968	2,443,095	0	2,443,095
14	311.2 Pumping Equipment	9,513,790	589,270	(126,714)	462,556	9,976,347	0	9,976,347	9,745,068	0	9,745,068
15	339.2 Other Plant & Miscellaneous	106,785	0	0	0	106,785	0	106,785	106,785	0	106,785
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	303,328	0	0	0	303,328	0	303,328	303,329	0	303,329
18	304.3 Structures & Improvements	5,511,965	904,264	(6,570)	897,694	6,409,659	0	6,409,659	5,960,811	0	5,960,811
19	320.3 Water Treatment Equipment	18,570,917	3,821,771	(172,246)	3,649,525	22,220,442	0	22,220,442	20,395,674	0	20,395,674
20	321.3 Permeators	1,537,375	0	0	0	1,537,375	0	1,537,375	1,537,376	0	1,537,376
21	*339.3 Other Plant & Miscellaneous*	57,961	0	0	0	57,961	0	57,961	57,960	0	57,960
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	152,910	0	(150)	(150)	152,760	0	152,760	152,835	0	152,835
25	330.4 Distribution Reservoirs	7,032,600	892,464	(50,388)	842,076	7,874,675	0	7,874,675	7,453,636	0	7,453,636
26	331.4 Transmission & Distribution	54,821,978	2,874,502	(63,206)	2,811,296	57,633,274	1,602,000	59,235,274	56,227,622	801,000	57,028,622
27	333.4 Services	9,536,759	441,224	(15,000)	426,224	9,962,983	0	9,962,983	9,749,870	0	9,749,870
28	334.4 Meters & Meter Installation	6,433,036	416,038	(10,000)	406,038	6,839,074	0	6,839,074	6,636,053	0	6,636,053
29	335.4 Hydrants	2,348,557	60,168	(1,500)	58,668	2,407,226	0	2,407,226	2,377,886	0	2,377,886
30	339.4 Other Plant & Miscellaneous	122,232	122,263	0	122,263	244,495	0	244,495	183,368	0	183,368
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	234,608	0	0	0	234,608	0	234,608	234,607	0	234,607
33	304.5 Structures & Improvements	2,091,601	253,761	(2,990)	250,771	2,342,372	0	2,342,372	2,216,990	0	2,216,990
34	340.5 Office Furniture & Equipment	1,276,136	183,044	0	183,044	1,459,181	0	1,459,181	1,367,659	0	1,367,659
35	340.51 Computer Equipment	3,143,999	338,724	0	338,724	3,482,723	0	3,482,723	3,313,362	0	3,313,362
36	341.5 Transportation Equipment	1,913,062	248,960	(116,735)	132,225	2,045,287	0	2,045,287	1,979,180	0	1,979,180
37	342.5 Stores Equipment	20,773	526	0	526	21,299	0	21,299	21,035	0	21,035
38	343.5 Tools, Shop & Garage Equipment	715,140	71,563	(299)	71,264	786,404	0	786,404	750,775	0	750,775
39	344.5 Laboratory Equipment	203,000	501,913	0	501,913	704,914	0	704,914	453,957	0	453,957
40	345.5 Power Operated Equipment	709,009	23,321	(598)	22,723	731,732	0	731,732	720,368	0	720,368
41	346.5 Communication Equipment	322,577	101,773	0	101,773	424,350	0	424,350	373,463	0	373,463
42	347.5 Miscellaneous Equipment	170,520	11,574	(2,878)	8,695	179,216	0	179,216	174,867	0	174,867
43	348.5 Other Tangible Plant	4,730	268,210	0	268,210	272,940	0	272,940	138,842	0	138,842
44	**INTANGIBLE PLANT**	471,015	0	0	0	471,015	0	471,015	471,017	0	471,017
45	**SUPPLY & PUMPING**	31,957,649	6,727,411	(274,126)	6,453,285	38,410,934	0	38,410,934	35,184,296	0	35,184,296
46	**WATER TREATMENT PLANT**	25,981,546	4,726,035	(178,816)	4,547,219	30,528,765	0	30,528,765	28,255,150	0	28,255,150
47	**TRANSMISSION & DISTRIBUTION**	80,507,433	4,806,660	(140,244)	4,666,416	85,173,848	1,602,000	86,775,848	82,840,632	801,000	83,641,632
48	**GENERAL PLANT**	10,805,155	2,003,368	(123,500)	1,879,868	12,685,023	0	12,685,023	11,745,105	0	11,745,105
49	**TOTAL PLANT IN SERVICE**	149,722,799	18,263,474	(716,686)	17,546,788	167,269,586	1,602,000	168,871,586	158,496,200	801,000	159,297,200
50	**LAND & LAND RIGHTS**	5,828,135	4,953,962	0	4,953,962	10,782,097	0	10,782,097	8,305,118	0	8,305,118
51	**TOTAL PIS LESS LAND**	143,894,663	13,309,512	(716,686)	12,592,826	156,487,489	1,602,000	158,089,489	150,191,082	801,000	150,992,082

5/30/95 8:11 AM A05W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	301 1 Organization	107,474	107,474	107,474	107,474	107,474	107,474	107,474	107,474	107,474	107,474	107,474	107,474	107,474	0	107,474
3	302 1 Franchises	272,100	272,100	272,100	272,100	272,100	272,100	272,100	272,100	272,100	272,100	272,100	272,100	272,100	0	272,101
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	91,362
5	**SOURCE OF SUPPLY & PUMPING**															
6	303 2 Land & Land Rights	5,230,838	5,230,838	5,230,838	5,230,838	5,230,838	5,230,838	5,230,838	5,230,838	5,230,838	5,304,881	5,304,881	5,304,881	10,184,886	4,953,962	7,707,920
7	304 2 Structures & Improvements	2,457,835	2,459,600	2,459,600	2,459,958	2,461,723	2,461,723	2,461,723	2,461,723	2,461,723	2,461,723	2,461,723	2,461,723	2,461,723	4,007	2,459,861
8	305.2 Collecting & Impounding reservoirs	436,509	436,509	436,509	436,509	436,509	436,509	436,509	436,509	436,509	436,509	436,509	436,509	436,509	0	436,509
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	4,139,409	4,139,409	4,139,409	4,139,409	4,139,409	4,115,256	4,329,674	4,329,674	4,329,674	4,354,052	4,402,295	4,470,162	4,470,162	330,753	4,304,787
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	7,672,548	7,672,548	7,672,548	7,672,548	7,672,548	7,611,786	7,611,786	7,611,786	7,611,786	7,631,700	7,758,729	7,758,729	7,758,729	86,181	7,715,640
13	310 2 Power Generation Equipment	2,135,223	2,135,223	2,135,223	2,135,223	2,182,172	2,182,172	2,182,172	2,159,874	2,159,874	2,226,717	2,373,748	2,633,510	2,759,988	615,748	2,443,095
14	311 2 Pumping Equipment	9,513,790	9,520,466	9,529,648	9,538,198	9,557,490	9,716,448	9,716,448	9,720,210	9,720,210	9,732,940	9,732,940	9,951,426	9,976,347	462,556	9,745,988
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	303,328	303,328	303,328	303,328	303,328	303,328	303,328	303,328	303,328	303,328	303,328	303,328	303,328	0	303,329
18	304 3 Structures & Improvements	5,511,965	5,509,995	5,511,371	5,511,371	5,588,611	5,669,579	5,691,651	5,716,991	5,779,920	5,866,763	6,258,792	6,409,889	6,409,889	897,694	5,960,011
19	320 3 Water Treatment Equipment	18,570,917	18,635,240	18,638,706	18,649,611	18,782,652	19,577,407	20,090,262	21,815,029	21,733,249	21,727,229	21,884,195	21,979,849	22,220,442	3,649,525	20,395,674
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	1,537,376
21	339 3 Other Plant & Miscellaneous	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	0	57,960
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	152,910	152,910	152,910	152,910	152,760	152,760	152,760	152,760	152,760	152,760	152,760	152,760	152,760	(150)	152,935
25	330 4 Distribution Reservoirs	7,032,600	7,032,600	7,034,552	7,061,716	7,156,291	7,141,065	7,141,065	7,181,696	7,181,696	7,271,331	7,761,333	7,874,875	7,874,875	842,876	7,453,636
26	331 4 Transmission & Distribution	54,821,978	54,823,697	54,857,942	54,857,942	54,857,942	54,943,614	55,219,867	55,367,110	55,367,110	55,895,050	58,109,172	58,315,388	57,833,274	2,611,296	56,227,622
27	333 4 Services	9,536,759	9,539,177	9,559,892	9,559,892	9,559,892	9,559,892	9,559,892	9,559,892	9,559,892	9,559,892	9,982,936	9,617,953	9,982,989	426,224	9,749,870
28	334 4 Meters & Meter Installation	6,433,036	6,435,625	6,435,625	6,435,625	6,435,625	6,447,054	6,447,054	6,447,054	6,447,054	6,447,054	6,450,207	6,450,207	6,856,874	406,036	6,636,053
29	335 4 Hydrants	2,348,557	2,348,652	2,348,652	2,348,652	2,348,652	2,348,652	2,348,652	2,348,652	2,348,652	2,348,652	2,366,911	2,366,911	2,487,226	58,868	2,377,886
30	339 4 Other Plant & Miscellaneous	122,232	125,603	125,603	125,603	125,603	125,603	125,603	177,934	177,934	177,934	177,934	233,971	244,495	122,263	183,368
31	**GENERAL PLANT**															
32	303 5 Land & Land Rights	234,608	234,608	234,608	234,608	234,608	234,608	234,608	234,608	234,608	234,608	234,608	234,608	234,608	0	234,607
33	304 5 Structures & Improvements	2,091,601	2,093,225	2,096,357	2,099,718	2,102,312	2,103,607	2,216,726	2,216,988	2,216,988	2,216,988	2,216,988	2,216,988	2,342,372	250,771	2,216,880
34	340 5 Office Furniture & Equipment	1,276,136	1,277,308	1,279,577	1,282,067	1,283,952	1,284,866	1,366,505	1,366,707	1,366,707	1,366,707	1,366,707	1,366,707	1,459,181	183,044	1,367,559
35	340 51 Computer Equipment	3,143,899	3,146,187	3,150,367	3,154,974	3,159,463	3,160,190	3,311,227	3,311,600	3,311,600	3,311,600	3,311,600	3,311,600	3,462,729	338,724	3,313,962
36	341 5 Transportation Equipment	1,913,062	1,914,855	1,917,182	1,917,031	1,918,648	1,920,118	2,029,857	2,029,850	2,029,850	2,029,850	2,029,850	2,029,850	2,045,287	132,225	1,979,190
37	342 5 Stores Equipment	20,773	20,776	20,783	20,790	20,795	20,798	21,033	21,033	21,033	21,033	21,033	21,033	21,299	526	21,035
38	343 5 Tools, Shop & Garage Equipment	715,140	715,598	716,484	717,446	718,183	718,548	750,455	750,533	750,533	750,533	750,533	750,533	786,484	71,264	750,775
39	344 5 Laboratory Equipment	203,000	206,213	212,436	219,262	224,432	226,992	450,795	451,347	451,347	451,347	451,347	451,347	784,914	501,913	453,957
40	345 5 Power Operated Equipment	709,009	709,158	709,445	709,744	709,980	710,089	720,491	720,515	720,515	720,515	720,515	720,515	731,732	22,723	720,366
41	346 5 Communication Equipment	322,577	323,228	324,490	325,875	326,923	327,442	372,822	372,934	372,934	372,934	372,934	372,934	424,950	101,773	373,463
42	347 5 Miscellaneous Equipment	170,520	170,594	170,724	170,794	170,895	170,954	176,083	176,089	176,089	176,089	176,089	176,089	179,218	8,695	174,867
43	348 5 Other Tangible Plant	4,730	8,446	9,772	13,420	16,182	17,550	137,145	137,440	137,440	137,440	137,440	137,440	272,840	268,210	136,842
44	**INTANGIBLE PLANT**	471,015	471,015	471,015	471,015	471,015	471,015	471,015	471,015	471,015	471,015	471,015	471,015	471,015	0	471,017
45	**SUPPLY & PUMPING**	31,957,649	31,966,290	31,975,472	31,984,379	32,052,385	32,126,428	32,340,846	32,322,310	32,322,310	32,600,210	32,822,519	33,466,636	36,418,934	8,453,285	35,184,298
46	**WATER TREATMENT PLANT**	25,981,548	26,043,799	26,048,742	26,059,647	26,249,927	27,164,650	27,680,577	29,232,574	29,411,832	29,492,696	30,051,652	30,298,983	30,529,785	4,547,219	28,255,150
47	**TRANSMISSION & DISTRIBUTION**	80,507,433	80,517,826	80,574,738	80,601,902	80,696,327	80,778,403	81,054,475	81,314,460	81,314,460	82,012,035	82,640,514	83,071,125	85,173,946	4,666,416	82,640,632
48	**GENERAL PLANT**	10,805,155	10,817,077	10,842,226	10,865,730	10,885,574	10,895,791	11,787,747	11,789,654	11,789,654	11,789,654	11,789,654	11,789,654	12,885,023	1,879,868	11,745,105
49	**TOTAL PLANT IN SERVICE**	149,722,799	149,816,807	149,912,193	149,982,672	150,355,226	151,436,286	153,334,860	155,130,014	155,309,272	156,365,578	157,875,354	159,067,394	167,299,586	17,545,788	156,496,200
50	**LAND & LAND RIGHTS**	5,828,135	5,828,135	5,828,135	5,828,135	5,828,135	5,828,135	5,828,135	5,828,135	5,828,135	5,982,178	5,982,178	5,982,178	10,782,097	4,953,962	8,305,118
51	**TOTAL PIS LESS LAND**	143,894,663	143,988,672	144,084,057	144,154,537	144,527,093	145,608,153	147,506,725	149,301,879	149,481,137	150,383,400	151,893,176	153,105,216	156,487,489	12,592,826	150,191,082

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Balance 1995
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	154,043	0	0	4,799,919	4,953,962	2,476,982
7	304.2 Structures & Improvements	1,964	0	357	1,765	0	0	0	0	0	0	0	0	4,087	2,044
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	(24,153)	214,418	0	0	24,378	48,243	67,867	0	330,753	165,378
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	(60,762)	0	0	0	19,914	127,029	0	0	86,181	43,091
13	310.2 Power Generation Equipment	0	0	0	46,949	0	0	(22,298)	0	66,843	147,029	259,765	117,458	615,746	307,873
14	311.2 Pumping Equipment	6,676	9,182	8,550	19,292	158,958	0	3,762	0	12,730	0	218,486	24,921	462,556	231,280
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	(2,070)	1,476	0	57,239	119,969	3,072	27,230	61,039	86,843	392,029	150,867	0	897,894	448,848
19	320.3 Water Treatment Equipment	64,323	3,467	10,905	133,041	794,755	512,855	1,524,787	118,220	(6,020)	166,987	84,445	241,802	3,649,525	1,824,763
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	(150)	0	0	0	0	0	0	0	0	(150)	(75)
25	330.4 Distribution Reservoirs	0	1,953	27,164	94,575	(15,226)	0	40,631	0	89,635	486,002	113,342	0	842,076	421,038
26	331.4 Transmission & Distribution	1,719	34,244	0	0	85,973	276,072	167,224	0	607,940	114,122	206,215	1,317,880	2,811,290	1,405,649
27	333.4 Services	2,418	20,715	0	0	0	0	0	0	0	2,844	55,017	345,130	426,224	213,166
28	334.4 Meters & Meter Installation	2,590	0	0	0	11,429	0	0	0	0	3,153	0	388,867	406,038	203,016
29	335.4 Hydrants	95	0	0	0	0	0	0	0	0	10,259	0	40,315	50,668	29,334
30	339.4 Other Plant & Miscellaneous	3,572	0	0	0	0	0	52,131	0	0	0	58,097	10,524	122,263	61,136
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	1,824	3,132	3,361	2,595	1,294	113,120	272	0	0	0	0	125,974	250,771	125,377
34	340.5 Office Furniture & Equipment	1,171	2,270	2,480	1,895	934	81,620	201	0	0	0	0	92,474	183,044	91,529
35	340.51 Computer Equipment	2,166	4,200	4,607	3,466	1,727	151,037	373	0	0	0	0	171,123	338,724	169,360
36	341.5 Transportation Equipment	1,503	2,527	(151)	1,817	1,270	109,739	(6)	0	0	0	0	15,437	132,225	66,119
37	342.5 Stores Equipment	3	7	7	5	3	234	1	0	0	0	0	266	526	263
38	343.5 Tools, Shop & Garage Equipment	458	886	964	735	365	31,807	78	0	0	0	0	36,071	71,284	35,631
39	344.5 Laboratory Equipment	3,212	6,224	6,826	5,170	2,560	223,803	552	0	0	0	0	253,967	501,913	250,980
40	345.5 Power Operated Equipment	149	286	299	236	119	10,392	24	0	0	0	0	11,218	22,723	11,360
41	346.5 Communication Equipment	651	1,262	1,384	1,048	519	45,380	112	0	0	0	0	51,416	101,773	50,881
42	347.5 Miscellaneous Equipment	74	130	70	101	59	5,129	6	0	0	0	0	3,127	8,895	4,351
43	348.5 Other Tangible Plant	1,717	3,326	3,648	2,763	1,368	119,595	295	0	0	0	0	195,590	328,210	164,107
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	8,640	9,182	8,907	68,006	74,043	214,418	(19,536)	0	277,908	322,301	546,118	4,942,296	6,453,285	3,226,648
46	**WATER TREATMENT PLANT**	62,253	4,943	10,905	190,280	914,724	515,926	1,551,987	179,259	80,823	559,986	235,312	241,802	4,547,219	2,273,611
47	**TRANSMISSION & DISTRIBUTION**	10,394	56,912	27,164	94,425	82,076	276,072	259,985	0	697,574	626,480	430,611	2,162,723	4,666,416	2,333,204
48	**GENERAL PLANT**	12,822	24,249	23,504	19,844	10,217	991,956	1,907	0	0	0	0	895,380	1,979,868	989,918
49	**TOTAL NET ADDITIONS**	94,108	95,286	70,480	372,556	1,081,060	1,998,372	1,795,354	179,259	1,056,306	1,509,776	1,212,040	8,182,192	17,546,789	8,773,379
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	154,043	0	0	4,799,919	4,953,962	2,476,982
51	**TOTAL PIS LESS LAND**	94,108	95,286	70,480	372,556	1,081,060	1,998,372	1,795,354	179,259	902,263	1,509,776	1,212,040	3,382,273	12,592,826	6,296,397

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Ave. Gross Additions 1995
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	154,043	0	0	4,799,919	4,953,962	2,476,982
7	304.2 Structures & Improvements	4,464	0	5,357	4,464	0	0	0	0	0	0	0	0	14,286	7,144
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	215,418	0	0	53,378	48,243	67,967	0	384,906	192,454
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	19,914	127,029	0	0	146,943	73,472
13	310.2 Power Generation Equipment	0	0	0	46,949	0	0	0	0	86,643	147,029	259,765	117,458	656,844	319,022
14	311.2 Pumping Equipment	6,678	14,323	11,310	63,906	191,451	0	4,762	0	17,014	0	230,884	46,945	586,270	294,636
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	2,978	0	59,239	120,499	3,572	27,230	61,039	66,943	302,029	160,867	0	804,284	402,139
19	320.3 Water Treatment Equipment	66,411	8,187	11,905	144,900	797,008	547,205	1,531,367	121,039	98,487	166,997	94,445	241,002	3,821,771	1,910,886
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	5,953	33,184	103,686	0	0	48,230	0	93,582	469,892	119,867	0	882,494	446,223
26	331.4 Transmission & Distribution	1,719	35,619	0	0	106,909	276,072	206,019	0	607,940	114,122	206,215	1,917,889	2,874,502	1,437,252
27	333.4 Services	2,418	35,715	0	0	0	0	0	0	0	2,944	55,017	345,130	441,224	220,998
28	334.4 Meters & Meter Installation	2,590	0	0	0	21,429	0	0	0	0	3,153	0	388,897	416,636	208,818
29	335.4 Hydrants	95	0	0	0	0	0	0	0	0	19,750	0	40,315	60,160	30,084
30	339.4 Other Plant & Miscellaneous	3,572	0	0	0	0	0	52,131	0	0	0	66,037	10,524	122,263	61,136
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	1,624	3,147	3,451	2,614	1,294	113,152	279	0	0	0	0	126,290	253,761	126,879
34	340.5 Office Furniture & Equipment	1,171	2,270	2,489	1,985	934	81,620	201	0	0	0	0	92,474	183,044	91,523
35	340.51 Computer Equipment	2,168	4,200	4,607	3,489	1,727	151,037	373	0	0	0	0	171,123	338,724	169,360
36	341.5 Transportation Equipment	1,593	3,087	3,386	2,564	1,270	111,011	274	0	0	0	0	125,775	248,960	124,481
37	342.5 Stores Equipment	3	7	7	5	3	234	1	0	0	0	0	266	526	263
38	343.5 Tools, Shop & Garage Equipment	458	887	973	737	365	31,910	79	0	0	0	0	36,153	71,563	35,781
39	344.5 Laboratory Equipment	3,212	6,224	6,826	5,170	2,560	223,803	552	0	0	0	0	253,587	501,913	250,960
40	345.5 Power Operated Equipment	149	289	317	240	119	10,399	26	0	0	0	0	11,782	23,321	11,659
41	346.5 Communication Equipment	651	1,262	1,384	1,048	519	45,380	112	0	0	0	0	51,416	101,773	50,881
42	347.5 Miscellaneous Equipment	74	144	157	119	59	5,161	13	0	0	0	0	5,847	11,574	5,792
43	348.5 Other Tangible Plant	1,717	3,326	3,648	2,763	1,368	119,595	295	0	0	0	0	135,890	269,210	134,107
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	11,140	14,323	16,667	115,319	191,451	215,418	4,762	0	311,192	322,301	558,516	4,966,322	6,727,411	3,363,712
46	**WATER TREATMENT PLANT**	68,411	11,143	11,905	204,229	917,477	550,776	1,558,597	182,078	165,310	558,966	235,312	241,002	4,726,035	2,363,019
47	**TRANSMISSION & DISTRIBUTION**	10,394	77,267	33,164	103,686	128,338	276,072	306,379	0	701,501	629,980	437,136	2,102,723	4,806,860	2,403,327
48	**GENERAL PLANT**	12,622	24,842	27,246	20,635	10,217	893,302	2,204	0	0	0	0	1,012,102	2,003,368	1,001,675
49	**TOTAL GROSS ADDITIONS**	102,766	127,595	89,982	443,969	1,247,483	1,935,569	1,871,942	182,078	1,199,004	1,511,276	1,239,963	8,322,848	18,263,474	9,131,733
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	154,043	0	0	4,799,919	4,953,962	2,476,982
51	**TOTAL PIS LESS LAND**	102,766	127,595	89,982	443,969	1,247,483	1,935,569	1,871,942	182,078	1,043,961	1,511,276	1,239,963	3,523,030	13,309,512	6,654,751

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	2,500	0	5,000	2,699	0	0	0	0	0	0	0	0	10,199	5,100
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	24,153	1,000	0	0	29,000	0	0	0	54,153	27,077
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	60,762	0	0	0	0	0	0	0	60,762	30,381
13	310.2 Power Generation Equipment	0	0	0	0	0	0	22,288	0	0	0	0	0	22,288	11,149
14	311.2 Pumping Equipment	0	5,141	2,760	44,614	32,493	0	1,000	0	4,284	0	12,369	24,024	126,714	63,359
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	2,070	1,500	0	2,000	500	500	0	0	0	0	0	0	6,570	3,285
19	320.3 Water Treatment Equipment	4,088	4,700	1,000	11,949	2,253	34,350	6,600	2,819	104,487	0	0	0	172,246	86,124
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	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	150	0	0	0	0	0	0	0	0	150	75
25	330.4 Distribution Reservoirs	0	4,000	6,000	9,111	15,226	0	5,599	0	3,927	0	6,525	0	50,389	25,195
26	331.4 Transmission & Distribution	0	1,375	0	0	21,036	0	40,795	0	0	0	0	0	63,206	31,604
27	333.4 Services	0	15,000	0	0	0	0	0	0	0	0	0	0	15,000	7,500
28	334.4 Meters & Meter Installation	0	0	0	0	10,000	0	0	0	0	0	0	0	10,000	5,000
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	1,500	0	0	1,500	750
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	14	91	19	0	33	7	0	0	0	0	2,826	2,990	1,491
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	560	3,537	747	0	1,272	260	0	0	0	0	110,338	116,735	58,366
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	1	9	2	0	3	1	0	0	0	0	283	299	139
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	3	18	4	0	7	1	0	0	0	0	566	599	295
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	14	87	16	0	31	7	0	0	0	0	2,726	2,878	1,439
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**	2,500	5,141	7,760	47,313	117,408	1,000	23,288	0	33,284	0	12,369	24,024	274,126	137,065
46	**WATER TREATMENT PLANT**	6,158	6,200	1,000	13,949	2,753	34,850	6,600	2,819	104,487	0	0	0	178,816	89,409
47	**TRANSMISSION & DISTRIBUTION**	0	20,375	6,000	9,261	46,262	0	46,394	0	3,927	1,500	6,525	0	140,244	70,125
48	**GENERAL PLANT**	0	593	3,742	790	0	1,346	296	0	0	0	0	116,733	123,500	61,750
49	**TOTAL RETIREMENTS**	8,658	32,309	18,502	71,313	166,423	37,196	76,568	2,819	141,698	1,500	18,923	140,757	716,686	358,329
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	8,658	32,309	18,502	71,313	166,423	37,196	76,568	2,819	141,698	1,500	18,923	140,757	716,686	358,329

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No. 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,602,000	801,000
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	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,602,000	801,000
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,602,000	801,000
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	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,602,000	801,000

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	107,474	0.00%	0
3	302.1 Franchises	272,181	0.00%	0
4	339.1 Other Plant & Miscellaneous	91,362	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	7,707,820	0.00%	0
7	304.2 Structures & Improvements	2,450,881	9.33%	229,487
8	305.2 Collecting & Impounding reservoirs	438,509	9.89%	43,181
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	4,304,787	10.79%	464,430
11	308.2 Infiltration Galleries & Tunnels	284,911	7.68%	20,289
12	309.2 Supply Mains	7,715,840	7.78%	600,589
13	310.2 Power Generation Equipment	2,443,095	0.00%	0
14	311.2 Pumping Equipment	9,745,068	6.75%	657,776
15	339.2 Other Plant & Miscellaneous	106,785	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	309,329	0.00%	0
18	304.3 Structures & Improvements	5,980,811	0.31%	18,492
19	320.3 Water Treatment Equipment	20,395,674	3.76%	766,955
20	321.3 Permeators	1,537,376	0.00%	0
21	339.3 Other Plant & Miscellaneous	57,980	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	59,362	0.00%	0
24	304.4 Structures & Improvements	152,835	0.00%	0
25	330.4 Distribution Reservoirs	7,453,636	2.64%	196,968
26	331.4 Transmission & Distribution	57,028,622	37.64%	21,464,944
27	333.4 Services	9,749,870	0.00%	0
28	334.4 Meters & Meter Installation	6,836,053	0.00%	0
29	335.4 Hydrants	2,377,886	0.00%	0
30	339.4 Other Plant & Miscellaneous	183,368	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	234,807	0.00%	0
33	304.5 Structures & Improvements	2,216,990	0.00%	0
34	340.5 Office Furniture & Equipment	1,367,659	0.00%	0
35	340.51 Computer Equipment	3,313,362	0.00%	0
36	341.5 Transportation Equipment	1,979,180	0.00%	0
37	342.5 Stores Equipment	21,035	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	750,775	0.00%	0
39	344.5 Laboratory Equipment	453,957	0.00%	0
40	345.5 Power Operated Equipment	720,368	0.00%	0
41	346.5 Communication Equipment	373,463	0.00%	0
42	347.5 Miscellaneous Equipment	174,867	0.00%	0
43	348.5 Other Tangible Plant	138,842	0.00%	0
44	**INTANGIBLE PLANT**	471,017	0.00%	0
45	**SUPPLY & PUMPING**	35,184,296	5.73%	2,015,752
46	**WATER TREATMENT PLANT**	28,255,150	2.78%	785,447
47	**TRANSMISSION & DISTRIBUTION**	83,641,632	25.90%	21,661,932
48	**GENERAL PLANT**	11,745,105	0.00%	0
49	**TOTAL PLANT IN SERVICE**	159,297,200	15.36%	24,463,131
50	**LAND & LAND RIGHTS**	8,305,118	0.00%	0
51	**TOTAL PIS LESS LAND**	150,992,082	16.20%	24,463,131

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 - 1995
SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	24,463,131	0	24,463,131	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(5,016,114)	0	(5,016,114)	A-9 (W)
4	CIAC	(1,989,982)	0	(1,989,982)	A-12 (W)
5	Accumulated Amort. of CIAC	362,247	0	362,247	A-14 (W)
6	Advances for Construction	(4,493,181)	0	(4,493,181)	A-16 (W)
7	Other	333	0	333	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	13,326,434	0	13,326,434	

5/31/95 7:11 AM A07W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 order 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	2,756
32	1995 Additions		5,896,331
33	1995 Retirements		716,686
34	1995 Adjustments		0
35	1995 Net Additions		5,179,645
36	**12/31/95 Balance**		41,609,925
37	**Balance per order 12/31/95**		0
38	Utility Adjustments to ordered balance (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	**12/31/96 Balance**		0

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

5/30/95 8:40 AM A08W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 ACCUMULATED DEPRECIATION Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) 1995 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	17,460	2,688	20,148	0	20,148	18,805	0	18,805
3	302.1 Franchises	61,709	6,801	68,510	0	68,510	65,130	0	65,130
4	339.1 Other Plant & Miscellaneous	32,904	3,649	36,553	0	36,553	34,747	0	34,747
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	699,621	64,242	763,863	0	763,863	731,764	0	731,764
8	305.2 Collecting & Impounding reservoirs	128,134	8,892	137,026	0	137,026	132,591	0	132,591
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	855,318	88,709	944,027	0	944,027	899,703	0	899,703
11	308.2 Infiltration Galleries & Tunnels	47,390	6,623	54,013	0	54,013	50,702	0	50,702
12	309.2 Supply Mains	1,257,654	160,080	1,417,734	0	1,417,734	1,337,714	0	1,337,714
13	310.2 Power Generation Equipment	279,922	99,641	379,563	0	379,563	329,762	0	329,762
14	311.2 Pumping Equipment	3,485,967	359,320	3,845,287	0	3,845,287	3,665,647	0	3,665,647
15	339.2 Other Plant & Miscellaneous	58,015	4,271	62,286	0	62,286	60,151	0	60,151
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	1,055,538	173,965	1,229,503	0	1,229,503	1,142,542	0	1,142,542
19	320.3 Water Treatment Equipment	4,130,331	753,516	4,883,847	0	4,883,847	4,507,113	0	4,507,113
20	321.3 Permeators	815,472	307,475	1,122,947	0	1,122,947	969,210	0	969,210
21	339.3 Other Plant & Miscellaneous	48,328	2,318	50,646	0	50,646	49,489	0	49,489
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	45,191	4,473	49,664	0	49,664	47,432	0	47,432
25	330.4 Distribution Reservoirs	1,681,532	150,823	1,832,355	0	1,832,355	1,756,961	0	1,756,961
26	331.4 Transmission & Distribution	12,098,814	1,268,024	13,366,838	0	13,366,838	12,732,853	0	12,732,853
27	333.4 Services	2,043,640	228,783	2,272,423	0	2,272,423	2,158,054	0	2,158,054
28	334.4 Meters & Meter Installation	2,320,626	319,995	2,640,621	0	2,640,621	2,480,647	0	2,480,647
29	335.4 Hydrants	451,357	51,320	502,677	0	502,677	477,040	0	477,040
30	339.4 Other Plant & Miscellaneous	38,936	7,331	46,267	0	46,267	42,615	0	42,615
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	474,470	52,431	526,901	0	526,901	500,686	0	500,686
34	340.5 Office Furniture & Equipment	573,481	91,227	664,708	0	664,708	619,091	0	619,091
35	340.51 Computer Equipment	1,047,154	552,335	1,599,489	0	1,599,489	1,323,328	0	1,323,328
36	341.5 Transportation Equipment	1,262,864	213,197	1,476,062	0	1,476,062	1,369,461	0	1,369,461
37	342.5 Stores Equipment	6,053	1,170	7,223	0	7,223	6,642	0	6,642
38	343.5 Tools, Shop & Garage Equipment	354,895	46,626	401,521	0	401,521	378,210	0	378,210
39	344.5 Laboratory Equipment	51,288	30,281	81,569	0	81,569	66,427	0	66,427
40	345.5 Power Operated Equipment	686,713	59,411	746,124	0	746,124	716,417	0	716,417
41	346.5 Communication Equipment	159,577	37,353	196,930	0	196,930	178,255	0	178,255
42	347.5 Miscellaneous Equipment	24,544	8,785	33,329	0	33,329	28,937	0	28,937
43	348.5 Other Tangible Plant	135,383	13,890	149,273	0	149,273	142,330	0	142,330
44	**INTANGIBLE PLANT**	112,073	13,138	125,211	0	125,211	118,682	0	118,682
45	**SUPPLY & PUMPING**	6,812,021	791,778	7,603,799	0	7,603,799	7,208,034	0	7,208,034
46	**WATER TREATMENT PLANT**	6,049,669	1,237,274	7,286,943	0	7,286,943	6,668,354	0	6,668,354
47	**TRANSMISSION & DISTRIBUTION**	18,680,096	2,030,749	20,710,845	0	20,710,845	19,695,602	0	19,695,602
48	**GENERAL PLANT**	4,776,422	1,106,706	5,883,127	0	5,883,127	5,329,784	0	5,329,784
49	**TOTAL ACCUMULATED DEPRECIATION**	36,430,281	5,179,645	41,609,925	0	41,609,925	39,020,456	0	39,020,456

5/30/95 8:40 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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-9(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(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 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	17,460	17,663	17,906	18,129	18,352	18,575	18,810	19,033	19,256	19,479	19,702	19,925	20,148	2,688	18,805
3	302.1 Franchises	61,709	62,279	62,849	63,419	63,989	64,559	65,090	65,660	66,230	66,800	67,370	67,940	68,510	6,801	65,130
4	339.1 Other Plant & Miscellaneous	32,904	33,207	33,510	33,813	34,116	34,419	34,735	35,038	35,341	35,644	35,947	36,250	36,553	3,649	34,747
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	699,621	703,326	709,531	710,736	714,242	720,447	726,633	732,838	739,043	745,248	751,453	757,658	763,863	64,242	731,764
8	305.2 Collecting & Impounding reservoirs	128,134	128,876	129,618	130,360	131,102	131,844	132,574	133,316	134,058	134,800	135,542	136,284	137,026	8,892	132,581
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	855,318	867,222	879,126	891,030	902,934	890,885	901,803	913,907	925,411	908,315	920,219	932,123	944,027	88,708	888,703
11	308.2 Infiltration Galleries & Tunnels	47,380	47,942	48,494	49,046	49,598	50,150	50,701	51,253	51,805	52,357	52,909	53,461	54,013	6,823	50,702
12	309.2 Supply Mains	1,257,854	1,276,056	1,294,458	1,312,860	1,331,262	1,288,902	1,307,322	1,325,724	1,344,126	1,362,528	1,380,930	1,399,332	1,417,734	160,080	1,337,714
13	310.2 Power Generation Equipment	279,822	290,084	300,246	310,408	320,570	330,732	340,889	328,753	338,915	348,077	358,239	368,401	378,563	99,641	328,782
14	311.2 Pumping Equipment	3,485,967	3,526,473	3,561,838	3,599,584	3,595,476	3,603,489	3,643,957	3,683,483	3,723,999	3,760,191	3,800,887	3,839,805	3,845,287	359,320	3,685,947
15	339.2 Other Plant & Miscellaneous	58,015	58,371	58,727	59,083	59,439	59,795	60,150	60,506	60,862	61,218	61,574	61,930	62,286	4,271	60,151
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	1,055,538	1,088,515	1,082,082	1,097,109	1,110,156	1,124,703	1,139,221	1,154,269	1,169,315	1,184,362	1,199,409	1,214,456	1,229,503	173,985	1,142,542
19	320.3 Water Treatment Equipment	4,130,331	4,203,389	4,275,855	4,352,011	4,417,218	4,482,121	4,534,817	4,605,373	4,679,710	4,952,379	4,726,535	4,800,691	4,853,847	753,516	4,807,113
20	321.3 Permeators	815,472	841,095	866,718	892,341	917,964	943,587	968,209	994,832	1,020,455	1,046,078	1,071,701	1,097,324	1,122,947	307,475	969,210
21	339.3 Other Plant & Miscellaneous	48,328	48,521	48,714	48,907	49,100	49,293	49,486	49,681	49,874	50,067	50,260	50,453	50,646	2,318	49,486
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	45,191	45,578	45,965	46,352	46,589	46,976	47,342	47,729	48,116	48,503	48,890	49,277	49,664	4,473	47,432
25	330.4 Distribution Reservoirs	1,681,532	1,696,306	1,711,080	1,721,854	1,729,517	1,731,065	1,747,762	1,758,937	1,775,711	1,788,558	1,805,332	1,815,581	1,832,355	150,823	1,756,981
26	331.4 Transmission & Distribution	12,098,814	12,208,752	12,319,315	12,430,253	12,541,191	12,631,083	12,742,005	12,812,148	12,923,086	13,034,024	13,144,962	13,255,900	13,366,838	1,288,024	12,732,863
27	333.4 Services	2,043,640	2,063,959	2,089,278	2,089,597	2,109,916	2,130,235	2,150,509	2,170,828	2,191,147	2,211,466	2,231,785	2,252,104	2,272,423	228,783	2,159,054
28	334.4 Meters & Meter Installation	2,320,626	2,348,127	2,375,628	2,403,129	2,430,630	2,448,131	2,475,615	2,503,116	2,530,617	2,558,118	2,585,619	2,613,120	2,640,621	319,995	2,480,947
29	335.4 Hydrants	451,357	455,753	460,149	464,545	468,941	473,337	477,801	482,197	486,593	490,989	493,885	498,281	502,677	51,320	477,040
30	339.4 Other Plant & Miscellaneous	36,936	39,546	40,156	40,766	41,376	41,986	42,597	43,217	43,827	44,437	45,047	45,657	46,267	7,331	42,815
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	474,470	479,089	483,694	488,222	492,822	497,441	502,021	506,633	511,252	515,871	520,490	525,109	529,801	52,431	500,686
34	340.5 Office Furniture & Equipment	573,481	581,091	588,701	596,311	603,921	611,531	619,048	626,658	634,268	641,878	649,488	657,098	664,708	91,227	619,091
35	340.51 Computer Equipment	1,047,154	1,093,185	1,139,216	1,185,247	1,231,278	1,277,309	1,323,303	1,369,334	1,415,365	1,461,396	1,507,427	1,553,458	1,599,489	552,335	1,323,328
36	341.5 Transportation Equipment	1,262,864	1,290,362	1,317,300	1,341,261	1,368,012	1,395,510	1,421,691	1,448,909	1,476,407	1,503,905	1,531,403	1,558,901	1,476,082	213,197	1,369,461
37	342.5 Stores Equipment	6,053	6,144	6,235	6,326	6,417	6,508	6,677	6,768	6,859	6,950	7,041	7,132	7,223	1,170	6,642
38	343.5 Tools, Shop & Garage Equipment	354,895	358,810	362,723	366,629	370,542	374,457	378,314	382,226	386,143	390,058	393,973	397,888	401,821	46,626	378,210
39	344.5 Laboratory Equipment	51,266	53,812	56,336	58,860	61,384	63,908	66,425	68,949	71,473	73,997	76,521	79,045	81,569	30,281	66,427
40	345.5 Power Operated Equipment	686,713	691,720	696,724	701,713	706,716	711,723	716,649	721,654	726,661	731,668	736,675	741,682	746,124	58,411	716,417
41	346.5 Communication Equipment	159,577	162,693	165,809	168,925	172,041	175,157	178,234	181,350	184,466	187,582	190,698	193,814	196,930	37,353	178,255
42	347.5 Miscellaneous Equipment	24,544	25,519	26,480	27,366	28,324	29,299	30,208	31,174	32,149	33,124	34,099	35,074	33,329	8,785	28,937
43	348.5 Other Tangible Plant	135,383	136,542	137,701	138,860	140,019	141,178	142,319	143,478	144,637	145,796	146,955	148,114	149,273	13,890	142,330
44	**INTANGIBLE PLANT**	112,073	113,169	114,265	115,361	116,457	117,553	118,535	119,731	120,827	121,923	123,019	124,115	125,211	13,138	118,682
45	**SUPPLY & PUMPING**	6,812,021	6,898,350	6,982,036	7,063,107	7,104,623	7,076,044	7,163,829	7,229,360	7,318,189	7,373,734	7,462,563	7,538,994	7,603,799	791,778	7,208,034
46	**WATER TREATMENT PLANT**	6,049,669	6,161,530	6,273,349	6,390,368	6,494,436	6,609,704	6,692,735	6,804,154	6,919,354	6,932,866	7,050,905	7,168,924	7,286,943	1,237,274	6,668,354
47	**TRANSMISSION & DISTRIBUTION**	18,680,096	18,861,021	19,021,571	19,196,496	19,368,180	19,502,823	19,683,641	19,818,172	19,999,097	20,176,095	20,355,520	20,529,920	20,710,845	2,030,749	19,686,802
48	**GENERAL PLANT**	4,776,422	4,878,967	4,980,919	5,079,722	5,181,476	5,284,021	5,384,886	5,487,135	5,588,680	5,692,225	5,794,770	5,897,315	5,983,127	1,108,708	5,329,784
49	**TOTAL WATER ACCUM. DEPR.**	36,430,281	36,913,037	37,372,142	37,845,054	38,265,154	38,590,145	39,043,728	39,458,552	39,947,147	40,296,863	40,786,777	41,259,268	41,609,825	5,179,845	39,020,466

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of last year net additions for accumulated depreciation by account for each month of the last 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) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	223	223	223	223	223	235	223	223	223	223	223	223	2,688	1,345
3	302.1 Franchises	570	570	570	570	570	531	570	570	570	570	570	570	6,801	3,421
4	339.1 Other Plant & Miscellaneous	303	303	303	303	303	316	303	303	303	303	303	303	3,649	1,843
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	3,705	6,205	1,205	3,506	6,205	6,186	6,205	6,205	6,205	6,205	6,205	6,205	64,242	32,140
8	305.2 Collecting & Impounding reservoirs	742	742	742	742	742	730	742	742	742	742	742	742	8,892	4,457
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	11,904	11,904	11,904	11,904	(12,249)	10,918	11,904	11,904	(17,096)	11,904	11,904	11,904	88,709	44,384
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,312
12	309.2 Supply Mains	18,402	18,402	18,402	18,402	(42,360)	18,420	18,402	18,402	18,402	18,402	18,402	18,402	160,080	80,082
13	310.2 Power Generation Equipment	10,162	10,162	10,162	10,162	10,162	10,157	(12,136)	10,162	10,162	10,162	10,162	10,162	99,641	49,840
14	311.2 Pumping Equipment	40,506	35,365	37,746	(4,106)	8,013	40,488	39,506	40,506	36,222	40,506	26,108	16,482	359,320	179,681
15	339.2 Other Plant & Miscellaneous	356	356	356	356	356	355	356	356	356	356	356	356	4,271	2,136
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	12,977	13,547	15,047	13,047	14,547	14,518	15,047	15,047	15,047	15,047	15,047	15,047	173,995	87,001
19	320.3 Water Treatment Equipment	73,088	72,456	76,156	65,207	74,903	42,696	70,556	74,337	(27,331)	77,196	77,196	77,196	753,516	376,760
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	193	193	193	193	193	195	193	193	193	193	193	193	2,318	1,161
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	387	387	387	237	387	366	387	387	387	387	387	387	4,473	2,241
25	330.4 Distribution Reservoirs	16,774	12,774	10,774	7,663	1,548	16,697	11,175	16,774	12,647	16,774	10,249	16,774	150,823	75,427
26	331.4 Transmission & Distribution	110,938	109,563	110,938	110,938	89,902	110,912	70,143	110,938	110,938	110,938	110,938	110,938	1,266,024	634,038
27	333.4 Services	20,319	5,319	20,319	20,319	20,319	20,274	20,319	20,319	20,319	20,319	20,319	20,319	228,783	114,415
28	334.4 Meters & Meter Installation	27,501	27,501	27,501	27,501	17,501	27,484	27,501	27,501	27,501	27,501	27,501	27,501	319,995	160,020
29	335.4 Hydrants	4,396	4,396	4,396	4,396	4,396	4,464	4,396	4,396	4,396	2,886	4,396	4,396	51,320	25,683
30	339.4 Other Plant & Miscellaneous	610	610	610	610	610	621	610	610	610	610	610	610	7,331	3,679
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	4,619	4,605	4,526	4,600	4,619	4,579	4,612	4,619	4,619	4,619	4,619	1,793	52,431	26,211
34	340.5 Office Furniture & Equipment	7,610	7,610	7,610	7,610	7,610	7,517	7,610	7,610	7,610	7,610	7,610	7,610	91,227	45,637
35	340.51 Computer Equipment	46,031	46,031	46,031	46,031	46,031	45,994	46,031	46,031	46,031	46,031	46,031	46,031	552,335	276,189
36	341.5 Transportation Equipment	27,498	26,938	23,961	26,751	27,498	26,182	27,218	27,498	27,498	27,498	27,498	(82,840)	213,197	106,606
37	342.5 Stores Equipment	91	91	91	91	91	169	91	91	91	91	91	91	1,170	605
38	343.5 Tools, Shop & Garage Equipment	3,915	3,914	3,906	3,913	3,915	3,857	3,914	3,915	3,915	3,915	3,915	3,832	46,626	23,311
39	344.5 Laboratory Equipment	2,524	2,524	2,524	2,524	2,524	2,517	2,524	2,524	2,524	2,524	2,524	2,524	30,281	15,170
40	345.5 Power Operated Equipment	5,007	5,004	4,989	5,003	5,007	4,925	5,006	5,007	5,007	5,007	5,007	4,442	59,411	29,703
41	346.5 Communication Equipment	3,116	3,116	3,116	3,116	3,116	3,077	3,116	3,116	3,116	3,116	3,116	3,116	37,353	18,699
42	347.5 Miscellaneous Equipment	975	961	888	957	975	907	968	975	975	975	975	(1,745)	8,785	4,392
43	348.5 Other Tangible Plant	1,159	1,159	1,159	1,159	1,159	1,141	1,159	1,159	1,159	1,159	1,159	1,159	13,890	6,967
44	**INTANGIBLE PLANT**	1,096	1,096	1,096	1,096	1,096	1,082	1,096	1,096	1,096	1,096	1,096	1,096	13,138	6,609
45	**SUPPLY & PUMPING**	86,329	83,686	81,069	41,516	(26,579)	87,785	65,531	86,829	55,545	86,829	76,431	64,905	791,776	396,012
46	**WATER TREATMENT PLANT**	111,661	111,819	117,019	104,070	115,266	83,031	111,419	115,200	13,532	118,019	118,019	118,019	1,237,274	618,680
47	**TRANSMISSION & DISTRIBUTION**	180,925	160,550	174,925	171,664	134,663	180,818	134,531	180,925	176,998	179,425	174,400	180,925	2,030,749	1,015,504
48	**GENERAL PLANT**	102,545	101,952	98,803	101,755	102,545	100,865	102,249	102,545	102,545	102,545	102,545	(14,188)	1,106,706	553,490
49	**TOTAL NET ADDITIONS**	482,756	459,105	472,912	420,101	324,991	453,581	414,926	486,595	349,716	489,914	472,491	350,657	5,179,646	2,590,295

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	223	223	223	223	223	235	223	223	223	223	223	223	2,688	1,345
3	302.1 Franchises	570	570	570	570	570	531	570	570	570	570	570	570	6,801	3,421
4	339.1 Other Plant & Miscellaneous	303	303	303	303	303	316	303	303	303	303	303	303	3,649	1,843
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	6,205	6,205	6,205	6,205	6,205	6,186	6,205	6,205	6,205	6,205	6,205	6,205	74,441	37,242
8	305.2 Collecting & Impounding reservoirs	742	742	742	742	742	730	742	742	742	742	742	742	8,892	4,457
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	11,904	11,904	11,904	11,904	11,904	11,918	11,904	11,904	11,904	11,904	11,904	11,904	142,882	71,461
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,312
12	309.2 Supply Mains	18,402	18,402	18,402	18,402	18,402	18,420	18,402	18,402	18,402	18,402	18,402	18,402	220,842	110,443
13	310.2 Power Generation Equipment	10,162	10,162	10,162	10,162	10,162	10,157	10,162	10,162	10,162	10,162	10,162	10,162	121,939	60,988
14	311.2 Pumping Equipment	40,506	40,506	40,506	40,506	40,506	40,466	40,506	40,506	40,506	40,506	40,506	40,506	486,034	243,038
15	339.2 Other Plant & Miscellaneous	356	356	356	356	356	355	356	356	356	356	356	356	4,271	2,136
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	15,047	15,047	15,047	15,047	15,047	15,018	15,047	15,047	15,047	15,047	15,047	15,047	180,535	90,280
19	320.3 Water Treatment Equipment	77,156	77,156	77,156	77,156	77,156	77,046	77,156	77,156	77,156	77,156	77,156	77,156	925,782	462,904
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	193	193	193	193	193	195	193	193	193	193	193	193	2,318	1,161
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	387	387	387	387	387	386	387	387	387	387	387	387	4,623	2,317
25	330.4 Distribution Reservoirs	16,774	16,774	16,774	16,774	16,774	16,697	16,774	16,774	16,774	16,774	16,774	16,774	201,211	100,825
26	331.4 Transmission & Distribution	110,936	110,936	110,936	110,936	110,936	110,912	110,936	110,936	110,936	110,936	110,936	110,936	1,331,230	665,642
27	333.4 Services	20,319	20,319	20,319	20,319	20,319	20,274	20,319	20,319	20,319	20,319	20,319	20,319	243,783	121,915
28	334.4 Meters & Meter Installation	27,501	27,501	27,501	27,501	27,501	27,464	27,501	27,501	27,501	27,501	27,501	27,501	329,995	165,021
29	335.4 Hydrants	4,396	4,396	4,396	4,396	4,396	4,464	4,396	4,396	4,396	4,396	4,396	4,396	52,820	26,433
30	339.4 Other Plant & Miscellaneous	610	610	610	610	610	621	610	610	610	610	610	610	7,331	3,679
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	4,619	4,619	4,619	4,619	4,619	4,612	4,619	4,619	4,619	4,619	4,619	4,619	55,421	27,738
34	340.5 Office Furniture & Equipment	7,610	7,610	7,610	7,610	7,610	7,517	7,610	7,610	7,610	7,610	7,610	7,610	91,227	45,637
35	340.51 Computer Equipment	46,031	46,031	46,031	46,031	46,031	45,994	46,031	46,031	46,031	46,031	46,031	46,031	552,335	276,189
36	341.5 Transportation Equipment	27,498	27,498	27,498	27,498	27,498	27,454	27,498	27,498	27,498	27,498	27,498	27,498	329,932	164,966
37	342.5 Stores Equipment	91	91	91	91	91	188	91	91	91	91	91	91	1,170	605
38	343.5 Tools, Shop & Garage Equipment	3,915	3,915	3,915	3,915	3,915	3,880	3,915	3,915	3,915	3,915	3,915	3,915	46,925	23,467
39	344.5 Laboratory Equipment	2,524	2,524	2,524	2,524	2,524	2,517	2,524	2,524	2,524	2,524	2,524	2,524	30,281	15,170
40	345.5 Power Operated Equipment	5,007	5,007	5,007	5,007	5,007	4,932	5,007	5,007	5,007	5,007	5,007	5,007	60,009	30,031
41	346.5 Communication Equipment	3,116	3,116	3,116	3,116	3,116	3,077	3,116	3,116	3,116	3,116	3,116	3,116	37,353	18,699
42	347.5 Miscellaneous Equipment	975	975	975	975	975	938	975	975	975	975	975	975	11,663	5,853
43	348.5 Other Tangible Plant	1,159	1,159	1,159	1,159	1,159	1,141	1,159	1,159	1,159	1,159	1,159	1,159	13,880	6,967
44	**INTANGIBLE PLANT**	1,096	1,096	1,096	1,096	1,096	1,082	1,096	1,096	1,096	1,096	1,096	1,096	13,138	6,609
45	**SUPPLY & PUMPING**	88,829	88,829	88,829	88,829	88,829	88,785	88,829	88,829	88,829	88,829	88,829	88,829	1,065,904	533,078
46	**WATER TREATMENT PLANT**	118,019	118,019	118,019	118,019	118,019	117,881	118,019	118,019	118,019	118,019	118,019	118,019	1,416,080	708,093
47	**TRANSMISSION & DISTRIBUTION**	180,925	180,925	180,925	180,925	180,925	180,818	180,925	180,925	180,925	180,925	180,925	180,925	2,170,993	1,085,632
48	**GENERAL PLANT**	102,545	102,545	102,545	102,545	102,545	102,211	102,545	102,545	102,545	102,545	102,545	102,545	1,230,206	615,382
49	**TOTAL GROSS ADDITIONS**	491,414	491,414	491,414	491,414	491,414	490,777	491,414	491,414	491,414	491,414	491,414	491,414	5,896,331	2,948,774

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	2,500	0	5,000	2,699	0	0	0	0	0	0	0	0	10,199	5,100
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	24,153	1,000	0	0	29,000	0	0	0	54,153	27,077
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	60,762	0	0	0	0	0	0	0	60,762	30,381
13	310.2 Power Generation Equipment	0	0	0	0	0	0	22,298	0	0	0	0	0	22,298	11,149
14	311.2 Pumping Equipment	0	5,141	2,760	44,614	32,493	0	1,000	0	4,264	0	12,398	24,024	126,714	63,358
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	2,070	1,500	0	2,000	500	500	0	0	0	0	0	0	6,570	3,285
19	320.3 Water Treatment Equipment	4,088	4,700	1,000	11,949	2,253	34,350	6,600	2,819	104,487	0	0	0	172,246	86,124
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	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	150	0	0	0	0	0	0	0	0	150	75
25	330.4 Distribution Reservoirs	0	4,000	6,000	9,111	15,226	0	5,599	0	3,927	0	6,525	0	50,388	25,194
26	331.4 Transmission & Distribution	0	1,375	0	0	21,036	0	40,795	0	0	0	0	0	63,208	31,604
27	333.4 Services	0	15,000	0	0	0	0	0	0	0	0	0	0	15,000	7,500
28	334.4 Meters & Meter Installation	0	0	0	0	10,000	0	0	0	0	0	0	0	10,000	5,000
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	1,500	0	0	1,500	750
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	14	91	19	0	33	7	0	0	0	0	2,826	2,990	1,491
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	560	3,537	747	0	1,272	280	0	0	0	0	110,338	116,736	58,368
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	1	9	2	0	3	1	0	0	0	0	283	299	139
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	3	18	4	0	7	1	0	0	0	0	565	598	295
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	14	87	18	0	31	7	0	0	0	0	2,720	2,878	1,439
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**	2,500	5,141	7,760	47,313	117,408	1,000	23,298	0	33,264	0	12,398	24,024	274,126	137,065
46	**WATER TREATMENT PLANT**	6,158	6,200	1,000	13,949	2,753	34,850	6,600	2,819	104,487	0	0	0	178,816	89,409
47	**TRANSMISSION & DISTRIBUTION**	0	20,375	6,000	9,261	46,262	0	46,394	0	3,927	1,500	6,525	0	140,244	70,125
48	**GENERAL PLANT**	0	593	3,742	790	0	1,346	296	0	0	0	0	116,733	123,500	61,730
49	**TOTAL RETIREMENTS**	8,658	32,309	16,502	71,313	166,423	37,196	76,588	2,819	141,698	1,500	18,923	140,757	716,686	358,329

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	18,805	0.00%	0
3	302.1 Franchises	65,130	0.00%	0
4	339.1 Other Plant & Miscellaneous	34,747	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	731,764	9.48%	69,406
8	305.2 Collecting & Impounding reservoirs	132,591	10.17%	13,489
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	899,703	9.77%	87,928
11	308.2 Infiltration Galleries & Tunnels	50,702	7.66%	3,883
12	309.2 Supply Mains	1,337,714	7.34%	98,254
13	310.2 Power Generation Equipment	329,762	0.00%	0
14	311.2 Pumping Equipment	3,665,647	7.53%	275,900
15	339.2 Other Plant & Miscellaneous	80,151	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	1,142,542	0.51%	5,783
19	320.3 Water Treatment Equipment	4,507,113	5.23%	235,508
20	321.3 Permeators	969,210	0.00%	0
21	339.3 Other Plant & Miscellaneous	49,489	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	47,432	0.00%	0
25	330.4 Distribution Reservoirs	1,756,961	4.33%	75,999
26	331.4 Transmission & Distribution	12,732,853	32.59%	4,149,964
27	333.4 Services	2,158,054	0.00%	0
28	334.4 Meters & Meter Installation	2,480,647	0.00%	0
29	335.4 Hydrants	477,040	0.00%	0
30	339.4 Other Plant & Miscellaneous	42,615	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	500,686	0.00%	0
34	340.5 Office Furniture & Equipment	619,091	0.00%	0
35	340.51 Computer Equipment	1,323,328	0.00%	0
36	341.5 Transportation Equipment	1,369,461	0.00%	0
37	342.5 Stores Equipment	6,642	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	378,210	0.00%	0
39	344.5 Laboratory Equipment	66,427	0.00%	0
40	345.5 Power Operated Equipment	716,417	0.00%	0
41	346.5 Communication Equipment	178,255	0.00%	0
42	347.5 Miscellaneous Equipment	28,937	0.00%	0
43	348.5 Other Tangible Plant	142,330	0.00%	0
44	**INTANGIBLE PLANT**	118,682	0.00%	0
45	**SUPPLY & PUMPING**	7,208,034	7.61%	548,860
46	**WATER TREATMENT PLANT**	6,868,354	3.62%	241,291
47	**TRANSMISSION & DISTRIBUTION**	19,695,602	21.46%	4,225,963
48	**GENERAL PLANT**	5,329,784	0.00%	0
49	**TOTAL**	39,020,456	12.86%	5,016,114

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 6/30/86 (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.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [

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.	Description	(1)	(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 order 12/31/94		0
31	Utility Adjustments to ordered balance (1)		0
32	1995 Additions		1,889,961
33	1995 Retirements		0
34	1995 Adjustments		0
35	1995 Net Additions		1,889,961
36	12/31/95 Balance		40,418,374
37	Balance per order 12/31/95		0
38	Utility Adjustments to ordered balance (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	12/31/96 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 BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	8,627,066	454,391	9,081,457	0	9,081,457	8,854,262	0	8,854,262	0.76%	67,299
2	Line/Main Extensions	9,186,810	635,237	9,822,047	0	9,822,047	9,504,429	0	9,504,429	2.52%	239,827
3	Meter Installation Fees	6,092,737	289,603	6,382,340	0	6,382,340	6,237,555	0	6,237,555	0.00%	0
4	Contributed Lines	8,282,598	0	8,282,598	0	8,282,598	8,282,599	0	8,282,599	17.38%	1,439,894
5	Cont. Prpty Other than Lines	2,177,241	0	2,177,241	0	2,177,241	2,177,241	0	2,177,241	11.16%	242,962
6	Service Installation Fees	4,161,964	510,730	4,672,694	0	4,672,694	4,417,330	0	4,417,330	0.00%	0
7	**TOTAL WATER CIAC**	38,528,416	1,889,961	40,418,377	0	40,418,377	39,473,416	0	39,473,416	5.04%	1,989,982
8	**FPSC MARGIN RESERVE - CIAC**				840,957	840,957	0	420,481	420,481		

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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	8,627,066	8,664,331	8,701,947	8,739,562	8,777,177	8,815,845	8,854,662	8,893,480	8,931,695	8,969,310	9,006,926	9,044,191	9,081,457	454,391	8,854,262
2	Line/Main Extensions	9,186,810	9,239,638	9,292,465	9,345,293	9,398,121	9,451,383	9,504,646	9,557,909	9,610,736	9,663,564	9,716,392	9,769,219	9,822,047	635,237	9,504,429
3	Meter Installation Fees	6,092,737	6,116,026	6,139,490	6,163,254	6,187,303	6,212,377	6,238,771	6,264,135	6,288,634	6,312,473	6,335,937	6,359,226	6,382,340	289,603	6,237,555
4	Contributed Lines	8,282,598	8,282,598	8,282,598	8,282,598	8,282,598	8,282,598	8,282,598	8,282,598	8,282,598	8,282,598	8,282,598	8,282,598	8,282,598	0	8,282,599
5	Cont. Prpty Other than Lines	2,177,241	2,177,241	2,177,241	2,177,241	2,177,241	2,177,241	2,177,241	2,177,241	2,177,241	2,177,241	2,177,241	2,177,241	2,177,241	0	2,177,241
6	Service Installation Fees	4,161,964	4,203,175	4,244,686	4,286,647	4,329,058	4,372,818	4,419,279	4,463,640	4,506,801	4,546,912	4,580,423	4,631,833	4,672,884	510,730	4,417,330
7	**TOTAL WATER CIAC**	38,528,416	38,683,009	38,836,427	38,994,595	39,151,498	39,312,263	39,477,196	39,639,002	39,797,705	39,954,098	40,109,516	40,284,109	40,418,377	1,889,961	39,473,416

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

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	37,265	37,615	37,615	37,615	38,667	38,817	38,817	38,215	37,615	37,615	37,265	37,265	454,391	227,197
2	Line/Main Extensions	52,828	52,828	52,828	52,828	53,263	53,263	53,263	52,828	52,828	52,828	52,828	52,828	635,237	317,619
3	Meter Installation Fees	23,289	23,464	23,764	24,049	25,074	26,394	25,364	24,499	23,839	23,464	23,289	23,114	289,603	144,819
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	41,211	41,511	41,961	42,411	43,761	46,461	44,361	43,161	42,111	41,511	41,211	41,061	510,730	255,366
7	TOTAL NET ADDITIONS	154,593	155,418	156,168	156,903	160,765	164,935	161,805	158,703	156,393	155,418	154,593	154,268	1,889,961	945,001

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
1	Plant Capacity Fees	37,265	37,615	37,615	37,615	38,667	38,817	38,817	38,215	37,615	37,615	37,265	37,265	454,391	227,197
2	Line/Main Extensions	52,828	52,828	52,828	52,828	53,263	53,263	53,263	52,828	52,828	52,828	52,828	52,828	635,237	317,619
3	Meter Installation Fees	23,289	23,464	23,764	24,049	25,074	26,394	25,364	24,499	23,639	23,464	23,289	23,114	289,603	144,819
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	41,211	41,511	41,961	42,411	43,761	46,461	44,361	43,161	42,111	41,511	41,211	41,061	510,730	255,366
7	**TOTAL GROSS ADDITIONS**	154,593	155,418	156,168	156,903	160,765	164,935	161,805	158,703	156,393	155,418	154,593	154,266	1,889,961	945,001

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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	840,957	840,957	420,481

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

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [

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

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC

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 order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	1,270,645
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,270,645
36	**12/31/95 Balance**	10,007,169
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	0

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

5/30/95 9:48 AM A13W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	2,631,693	359,859	2,991,552	0	2,991,552	2,811,629	0	2,811,629	0.69%	19,433
2	Line/Main Extensions	1,749,769	222,114	1,971,883	0	1,971,883	1,860,845	0	1,860,845	1.77%	32,988
3	Meter Installation Fees	1,244,687	311,168	1,555,855	0	1,555,855	1,400,294	0	1,400,294	0.00%	0
4	Contributed Lines	1,508,359	194,075	1,702,434	0	1,702,434	1,605,408	0	1,605,408	13.14%	211,001
5	Cont. Prpty Other than Lines	689,347	72,920	762,267	0	762,267	725,819	0	725,819	13.62%	98,825
6	Service Installation Fees	912,673	110,509	1,023,182	0	1,023,182	967,938	0	967,938	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	8,736,528	1,270,645	10,007,173	0	10,007,173	9,371,933	0	9,371,933	3.87%	362,247

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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	2,631,693	2,661,681	2,691,669	2,721,657	2,751,645	2,781,633	2,811,624	2,841,612	2,871,600	2,901,588	2,931,576	2,961,564	2,991,552	359,859	2,811,629
2	Line/Main Extensions	1,749,769	1,768,279	1,786,789	1,805,299	1,823,809	1,842,319	1,860,823	1,879,333	1,897,843	1,916,353	1,934,863	1,953,373	1,971,883	222,114	1,860,845
3	Meter Installation Fees	1,244,687	1,270,623	1,296,559	1,322,495	1,348,431	1,374,367	1,400,239	1,426,175	1,452,111	1,478,047	1,503,983	1,529,919	1,555,855	311,168	1,400,294
4	Contributed Lines	1,508,359	1,524,534	1,540,709	1,556,884	1,573,059	1,589,234	1,605,384	1,621,559	1,637,734	1,653,909	1,670,084	1,686,258	1,702,434	194,075	1,605,408
5	Cont. Prpty Other than Lines	689,347	695,425	701,503	707,581	713,659	719,737	725,799	731,877	737,955	744,033	750,111	756,189	762,267	72,920	725,819
6	Service Installation Fees	912,873	921,866	931,099	940,312	949,525	958,738	967,904	977,117	986,330	995,543	1,004,756	1,013,969	1,023,182	110,309	967,936
7	**TOTAL ACC. AMORT. CIAC**	8,736,528	8,842,428	8,948,328	9,054,228	9,160,128	9,266,028	9,371,773	9,477,673	9,583,573	9,689,473	9,795,373	9,901,273	10,007,173	1,270,845	9,371,833

Note: May not cross-foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	29,988	29,988	29,988	29,988	29,988	29,991	29,988	29,988	29,988	29,988	29,988	29,988	359,859	179,936
2	Line/Main Extensions	18,510	18,510	18,510	18,510	18,510	18,504	18,510	18,510	18,510	18,510	18,510	18,510	222,114	111,076
3	Meter Installation Fees	25,936	25,936	25,936	25,936	25,936	25,872	25,936	25,936	25,936	25,936	25,936	25,936	311,168	155,607
4	Contributed Lines	16,175	16,175	16,175	16,175	16,175	16,150	16,175	16,175	16,175	16,175	16,175	16,175	194,075	97,049
5	Cont. Prpty Other than Lines	6,078	6,078	6,078	6,078	6,078	6,062	6,078	6,078	6,078	6,078	6,078	6,078	72,920	36,472
6	Service Installation Fees	9,213	9,213	9,213	9,213	9,213	9,166	9,213	9,213	9,213	9,213	9,213	9,213	110,509	55,265
7	TOTAL NET ADDITIONS	105,900	105,900	105,900	105,900	105,900	105,745	105,900	105,900	105,900	105,900	105,900	105,900	1,270,645	635,405

5/30/95 10:10 AM A14W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	29,988	29,988	29,988	29,988	29,988	29,991	29,988	29,988	29,988	29,988	29,988	29,988	359,859	179,936
2	Line/Main Extensions	18,510	18,510	18,510	18,510	18,510	18,504	18,510	18,510	18,510	18,510	18,510	18,510	222,114	111,076
3	Meter Installation Fees	25,936	25,936	25,936	25,936	25,936	25,872	25,936	25,936	25,936	25,936	25,936	25,936	311,168	155,607
4	Contributed Lines	16,175	16,175	16,175	16,175	16,175	16,150	16,175	16,175	16,175	16,175	16,175	16,175	194,075	97,049
5	Cont. Prpty Other than Lines	6,078	6,078	6,078	6,078	6,078	6,062	6,078	6,078	6,078	6,078	6,078	6,078	72,920	36,472
6	Service Installation Fees	9,213	9,213	9,213	9,213	9,213	9,166	9,213	9,213	9,213	9,213	9,213	9,213	110,509	55,265
7	TOTAL GROSS ADDITIONS	105,900	105,900	105,900	105,900	105,900	105,745	105,900	105,900	105,900	105,900	105,900	105,900	1,270,645	635,405

5/30/95 10:10 AM A14W4.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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

See Schedule A-15 for 1996.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	3,382,671
20	Jan	3,567,756
21	Feb	3,752,841
22	Mar	3,937,926
23	Apr	4,123,011
24	May	4,308,096
25	Jun	4,493,181
26	Jul	4,678,266
27	Aug	4,863,351
28	Sep	5,048,436
29	Oct	5,233,521
30	Nov	5,418,606
31	Ending Balance 12/31/95	5,603,691
32	Average Balance	4,493,181
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	4,493,181

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

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

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	14,794,388	24,387	14,818,775	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	1,849,301	3,048	1,852,350	

5/30/95 10:11 AM A17W.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,148	310,960,263	312,775,142	316,611,137	319,117,913	319,369,094	322,883,120	324,308,791	325,596,238	335,186,496	287,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	GROSS UTILITY PLANT	316,018,048	317,499,185	319,439,733	321,755,788	324,320,668	326,887,986	329,804,691	332,004,053	332,662,679	334,290,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,366)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	NET UTILITY PLANT	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	INVESTMENT IN UTILITY PLANT	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	TOTAL OTHER INVESTMENTS	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	896,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	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
25	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
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,538,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,896,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,926,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,189	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,698	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,583	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,987,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,184,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,888,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,906,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,806,067	300,653,382	302,028,856	303,906,082	305,399,529	304,654,667	303,633,984	305,186,639	306,311,119	306,474,076	309,214,095	306,570,488

5/30/95 10:12 AM A18W2.XLS

Note: May not cross-foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple 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	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,048,634	8,154,456	8,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
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	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,466	1,388,801	1,886,370	1,797,301	1,914,161	1,962,851	2,074,810	1,782,127	1,787,900	1,466,905	1,408,219	1,360,411	1,785,200	2,652,343
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	2,021,538	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,038,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(88,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,587,553	6,002,174	4,847,215	4,408,962	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	568,204	942,053	1,009,037	1,384,075	1,758,252	143,333	517,206	892,800	966,787	1,342,636	1,718,543	1,739,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,936	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,263,350	1,310,866	1,196,451	1,277,016	1,339,561	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,686	14,669,968	13,947,058	14,730,574
27															

5/30/95 10:12 AM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,236,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,827	2,912,131	2,981,782	3,051,509	2,821,307	2,478,022
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	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,808,669	100,069,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,866)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
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	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,560,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,576,657	107,940,877	108,219,518	108,577,311	108,934,394	110,839,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,362	302,028,856	303,906,082	305,399,529	304,654,867	303,633,984	305,198,838	306,311,119	306,474,076	309,214,085	306,570,488

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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)	(64,578)	12/31/95 BALANCE	27,208	26,891
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	(64,578)	Above	
15	Composite Non-Used & Useful Plant in Service - % (1)	(1.49%)	A-5 (W)	
16	AVERAGE NON-USED & USEFUL AMOUNT	959		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	26,891	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - % (1)	(2.33%)	A-9 (W)	
19	AVERAGE NON-USED & USEFUL AMOUNT	(626)		
20	NET NON-USED AND USEFUL AMOUNT	333		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 - 1995
DEFERRED DEBITS

Company: BSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC

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	**12/31/94 Balance**			1,465,808	
4	Jan	0	0	1,465,808	
5	Feb	0	0	1,465,808	
6	Mar	0	0	1,465,808	
7	Apr	0	0	1,465,808	
8	May	0	0	1,465,808	
9	Jun	0	0	1,465,808	
10	Jul	0	0	1,465,808	
11	Aug	0	0	1,465,808	
12	Sep	0	0	1,465,808	
13	Oct	0	0	1,465,808	
14	Nov	0	0	1,465,808	
15	12/31/95 Balance	0	0	1,465,808	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			1,465,808	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 - 1995
PRESENT AND REQUESTED

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	24,067,826	0	24,067,826	7,428,460	31,516,286	30.84%	B-4(W), B-3(W)
3	Other Revenue	414,285	0	414,285	0	414,285		B-4(W)
4	**TOTAL OPERATING REVENUES**	24,502,111	0	24,502,111	7,428,460	31,930,571		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	14,794,388	24,387	14,818,775	0	14,818,775		B-5(W)
7	Depreciation net of CIAC Amort	4,051,984	0	4,051,984	0	4,051,984		B-13(W)
8	Amortization	(688)	0	(688)	0	(688)		B-18(W),A-21(W)
9	Taxes Other Than Income	3,251,645	(159,651)	3,091,994	334,281 (A)	3,426,275		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(868,588)	44,706	(823,881)	2,736,582 (B)	1,912,701		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	21,228,741	(90,558)	21,138,184	3,070,863	24,209,047		
12	**NET OPERATING INCOME**	3,273,370	90,558	3,363,927	4,357,597	7,721,524		
13	**RATE BASE**	78,087,521	383,567	78,471,088		78,471,088		A-1(W)
14	**RATE OF RETURN**	4.19%		4.29%		9.84%		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 - 1995
PRESENT AND REQUIRED

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME: Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME: Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	24,087,826	0	24,087,826	7,428,500		31,516,326	30.84%	B-4(W),B-3(W)
3	Other Revenue	414,285	0	414,285	0		414,285		B-4(W)
4	**TOTAL OPERATING REVENUES**	24,502,111	0	24,502,111	7,428,500		31,930,611		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	14,794,388	24,387	14,818,775	0		14,818,775		B-5(W)
7	Depreciation net of CIAC Amort	4,051,984	0	4,051,984	0		4,051,984		B-13(W)
8	Amortization	(688)	0	(688)	0		(688)		B-18(W), A-21(W)
9	Taxes Other Than Income	3,251,645	(159,651)	3,091,994	334,285	(A)	3,426,279		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(868,588)	44,706	(823,881)	2,736,590	(B)	1,912,709		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	21,228,741	(90,558)	21,138,184	3,070,875		24,209,059		
12	**NET OPERATING INCOME**	3,273,370	90,558	3,363,927	4,357,625		7,721,552		
13	**RATE BASE**	78,087,521	383,567	78,471,088			78,471,088		A-1(W)
14	**RATE OF RETURN**	4.19%		4.29%			9.84%		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 - 1995
REQUIRED AND REQUESTED

Company: SSU / FPSC Juriadiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 (%)	11.19%	11.19%	D-1(W)	
3	Rate of Return (%)	9.84%	9.84%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	78,471,088	78,471,088	A-1(W)	
6	Required / Requested Income (L3 x L5)	7,721,555	7,721,526		
7	Adjusted Income Under Present Rates	3,363,927	3,363,927	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	4,357,628	4,357,599		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	7,094,225	7,094,179		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	7,428,508	7,428,460		B-1(W)1/3,2//3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	7,094,225	7,094,179		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,736,597	2,736,580		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	334,283	334,281		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	4,357,628	4,357,599		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.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

5/31/95 3:03 PM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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. Purchased Raw Water from Marco Island	24,387	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		24,387	
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. Property Tax Adjustment for New Acquisitions	2,721	
37			
38	2. Non Used and Useful Property Tax Add-back	270,764	
39			
40	3. Non Used and Useful Property Taxes	(433,136)	
41			
42		(159,651)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	44,706	
45			
46	2.	0	
47			
48		44,706	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(90,558)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	18,381,663	0	18,381,663
4	461.2 Metered - Commercial	2,451,497	0	2,451,497
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	18,110	0	18,110
7	461.5 Metered - Multi-Family	1,450,056	0	1,450,056
8	Subtotal Water Sales	22,301,326	0	22,301,326
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	236,917	0	236,917
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	1,524,492	0	1,524,492
14	466 Sales for Resale	25,091	0	25,091
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	1,786,500	0	1,786,500
18	**TOTAL WATER SALES**	24,087,826	0	24,087,826
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	414,285	0	414,285
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**	414,285	0	414,285
26	**TOTAL PRESENT WATER OPERATING REVENUES**	24,502,111	0	24,502,111

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	5,271,471	0	5,271,471	2,375,013	0	2,375,013	799,039	0	799,039	2,097,418	0	2,097,418
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	*604 Employee Pensions & Benefits*	*1,309,081*	*0*	*1,309,081*	589,804	0	589,804	198,425	0	198,425	520,852	0	520,852
4	610 Purchased Water	1,601,340	24,387	1,625,727	1,601,340	24,387	1,625,727	0	0	0	0	0	0
5	615 Purchased Power	1,964,253	0	1,964,253	1,924,137	0	1,924,137	2,774	0	2,774	37,343	0	37,343
6	616 Fuel for Power Production	24,264	0	24,264	24,264	0	24,264	0	0	0	0	0	0
7	618 Chemicals	731,306	0	731,306	731,306	0	731,306	0	0	0	0	0	0
8	620 Materials & Supplies	1,010,268	0	1,010,268	866,338	0	866,338	44,127	0	44,127	99,803	0	99,803
9	631 Contractual Services - Eng.	19,628	0	19,628	2,920	0	2,920	0	0	0	16,708	0	16,708
10	632 Contractual Services - Acct.	88,706	0	88,706	0	0	0	0	0	0	88,706	0	88,706
11	633 Contractual Services - Legal	53,451	0	53,451	0	0	0	0	0	0	53,451	0	53,451
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	527,319	0	527,319	389,468	0	389,468	0	0	0	137,851	0	137,851
14	641 Rental of Real Building/Real Property	84,881	0	84,881	5,570	0	5,570	0	0	0	79,311	0	79,311
15	642 Rental of Equipment	13,778	0	13,778	10,148	0	10,148	0	0	0	3,630	0	3,630
16	650 Transportation Expense	293,295	0	293,295	223,291	0	223,291	31,218	0	31,218	38,787	0	38,787
17	656 Insurance - Vehicle	60,807	0	60,807	0	0	0	0	0	0	60,807	0	60,807
18	657 Insurance - General Liability	124,995	0	124,995	0	0	0	0	0	0	124,995	0	124,995
19	658 Insurance - Workman's Comp	94,308	0	94,308	42,490	0	42,490	14,295	0	14,295	37,523	0	37,523
20	659 Insurance - Other	12,409	0	12,409	0	0	0	0	0	0	12,409	0	12,409
21	660 Advertising Expense	13,539	0	13,539	0	0	0	0	0	0	13,539	0	13,539
22	666 Reg. Comm. Exp. - Rate Case Amort.	255,427	0	255,427	0	0	0	0	0	0	255,427	0	255,427
23	667 Reg. Comm. Exp. - Other	30,103	0	30,103	0	0	0	0	0	0	30,103	0	30,103
24	670 Bad Debt Expense	108,599	0	108,599	0	0	0	108,599	0	108,599	0	0	0
25	*675 Miscellaneous Expenses*	*1,101,159*	*0*	*1,101,159*	*213,399*	*0*	*213,399*	*272,387*	*0*	*272,387*	*615,374*	*0*	*615,374*
26	**TOTAL WATER O & M EXPENSES**	14,794,388	24,387	14,818,775	8,999,488	24,387	9,023,875	1,470,863	0	1,470,863	4,324,037	0	4,324,037

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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	437,473	403,574	462,487	445,625	450,012	443,093	442,210	441,922	431,675	444,967	429,415	439,015	5,271,466	0	5,271,466
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	108,639	100,221	114,851	110,663	111,753	110,034	109,815	109,744	107,199	110,500	106,636	108,022	1,308,078	0	1,308,078
4	610.1-.8 Purchased Water	132,053	130,657	134,992	137,657	137,657	133,987	134,367	132,657	132,992	131,657	131,157	131,467	1,601,340	24,387	1,625,727
5	615.1-.8 Purchased Power	164,802	165,101	177,421	182,381	168,679	174,103	154,935	153,368	148,935	148,231	154,179	172,317	1,964,253	0	1,964,253
6	616.1-.8 Fuel for Power Production	2,186	1,535	3,558	3,023	572	1,001	1,883	1,396	3,654	2,973	1,439	1,042	24,264	0	24,264
7	618.1-.8 Chemicals	60,209	67,066	67,704	66,761	63,255	60,731	55,498	55,670	54,673	55,367	59,155	65,217	731,306	0	731,306
8	620.1-.8 Materials & Supplies	78,058	105,385	96,971	72,040	86,536	73,204	74,611	119,180	80,141	76,393	80,400	67,144	1,010,286	0	1,010,286
9	631.1-.8 Contractual Services - Eng.	1,622	1,564	1,576	1,573	1,649	1,533	1,644	1,645	1,628	1,658	1,937	1,629	19,628	0	19,628
10	632.1-.8 Contractual Services - Acct.	7,300	7,013	7,606	7,592	7,466	7,378	7,436	7,446	7,355	7,518	7,244	7,383	88,706	0	88,706
11	633.1-.8 Contractual Services - Legal	4,399	4,226	4,583	4,575	4,499	4,446	4,481	4,487	4,432	4,529	4,365	4,431	53,451	0	53,451
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	35,914	40,709	45,242	46,772	38,881	46,749	47,656	46,335	47,868	46,694	41,092	41,387	527,319	0	527,319
14	641.1-.8 Rental of Real Building/Real Property	6,527	8,465	6,800	6,788	7,801	6,597	6,649	7,782	6,576	6,720	7,601	6,574	84,881	0	84,881
15	642.1-.8 Rental of Equipment	1,199	1,189	1,263	1,506	967	1,158	1,365	1,207	1,021	1,088	889	929	13,781	0	13,781
16	650.1-.8 Transportation Expense	24,513	24,031	24,548	24,522	24,474	24,402	24,499	24,564	24,367	24,626	24,324	24,425	293,295	0	293,295
17	656.1-.8 Insurance - Vehicle	5,004	4,807	5,214	5,204	5,118	5,058	5,098	5,104	5,042	5,152	4,998	5,041	60,807	0	60,807
18	657.1-.8 Insurance - General Liability	10,267	9,882	10,717	10,697	10,521	10,396	10,479	10,492	10,364	10,591	10,207	10,381	124,995	0	124,995
19	658.1-.8 Insurance - Workman's Comp	7,826	7,220	8,274	7,972	8,051	7,927	7,911	7,908	7,723	7,980	7,882	7,854	94,307	0	94,307
20	659.1-.8 Insurance - Other	1,021	981	1,064	1,062	1,045	1,032	1,040	1,042	1,029	1,052	1,013	1,029	12,409	0	12,409
21	660.1-.8 Advertising Expense	1,114	1,070	1,161	1,159	1,140	1,126	1,135	1,136	1,123	1,147	1,106	1,122	13,539	0	13,539
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	21,021	20,193	21,901	21,860	21,500	21,245	21,413	21,441	21,178	21,643	20,858	21,174	255,427	(0)	255,427
23	667.1-.8 Reg. Comm. Exp. - Other	2,477	2,380	2,581	2,576	2,534	2,504	2,524	2,527	2,496	2,551	2,458	2,495	30,103	0	30,103
24	670.1-.8 Bad Debt Expense	9,079	8,288	9,183	9,118	9,138	9,020	9,271	9,170	8,936	9,285	8,956	9,153	108,599	0	108,599
25	675.1-.8 Miscellaneous Expenses	93,417	87,695	99,676	94,331	95,457	94,856	89,761	89,957	88,253	90,912	88,233	88,413	1,101,159	0	1,101,159
26	TOTAL WATER O & M EXPENSES	1,215,941	1,203,252	1,309,675	1,267,557	1,256,706	1,241,677	1,215,922	1,256,179	1,198,880	1,213,197	1,194,983	1,218,614	14,794,382	24,387	14,818,769

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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	196,059	176,777	215,060	199,035	206,232	202,279	198,164	196,395	192,011	196,927	192,245	197,806	2,375,013	0	2,375,013
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	49,185	43,900	53,412	49,428	51,215	50,233	49,211	49,269	47,683	49,401	47,741	49,122	589,804	0	589,804
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	24,387	1,625,727
5	615.1-.6 Purchased Power	161,297	161,937	173,985	178,952	165,302	170,767	151,568	149,989	145,611	144,830	150,901	168,998	1,924,137	0	1,924,137
6	616.1-.6 Fuel for Power Production	2,186	1,535	3,558	3,023	572	1,001	1,883	1,398	3,654	2,973	1,439	1,042	24,264	0	24,264
7	618.1-.6 Chemicals	60,209	67,066	67,704	66,761	63,255	60,731	55,498	55,670	54,673	55,367	59,155	65,217	731,306	0	731,306
8	620.1-.6 Materials & Supplies	66,156	94,127	84,682	59,793	74,424	61,238	62,677	107,077	68,235	64,164	68,611	55,152	866,338	0	866,338
9	631.1-.6 Contractual Services - Eng.	247	243	243	243	243	243	243	243	243	243	243	243	2,920	0	2,920
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	24,569	29,811	33,423	36,975	27,278	35,283	36,100	34,763	36,458	35,013	29,835	29,960	389,468	0	389,468
14	641.1-.6 Rental of Real Building/Real Property	0	2,195	0	0	1,125	0	0	1,125	0	0	1,125	0	5,570	0	5,570
15	642.1-.6 Rental of Equipment	900	902	952	1,195	862	856	1,081	902	720	760	592	629	10,148	0	10,148
16	650.1-.6 Transportation Expense	18,711	18,582	18,582	18,582	18,582	18,583	18,582	18,672	18,582	18,672	18,582	18,579	223,291	0	223,291
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	3,543	3,163	3,848	3,561	3,689	3,619	3,545	3,549	3,435	3,569	3,439	3,539	42,490	0	42,490
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	20,001	18,257	24,079	18,796	20,739	21,050	14,919	15,303	14,813	15,479	15,518	14,445	213,399	0	213,399
26	TOTAL WATER DIRECT O & M EXPENSES	737,116	749,151	814,540	774,001	770,976	759,670	727,859	768,022	719,110	721,046	720,563	736,209	8,999,466	24,387	9,023,875

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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	66,799	60,983	67,569	67,087	67,238	66,364	68,213	67,467	65,784	68,317	65,898	67,343	799,039	0	799,039
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	16,586	15,144	16,779	16,660	16,697	16,480	16,939	16,754	16,331	16,965	16,364	16,723	198,425	0	198,425
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	232	212	235	233	233	230	237	234	226	237	229	234	2,774	0	2,774
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	3,689	3,368	3,732	3,705	3,713	3,665	3,767	3,726	3,632	3,773	3,639	3,719	44,127	0	44,127
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	2,610	2,383	2,640	2,621	2,627	2,593	2,665	2,636	2,569	2,669	2,574	2,631	31,218	0	31,218
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	1,195	1,091	1,209	1,200	1,203	1,187	1,220	1,207	1,177	1,222	1,179	1,205	14,295	0	14,295
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	9,079	8,288	9,183	9,118	9,138	9,020	9,271	9,170	8,938	9,285	8,956	9,153	108,599	0	108,599
25	675.7 Miscellaneous Expenses	22,771	20,789	23,034	22,869	22,921	22,623	23,253	22,999	22,418	23,289	22,464	22,957	272,387	0	272,387
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	122,963	112,256	124,380	123,493	123,771	122,162	125,565	124,193	121,058	125,757	121,301	123,964	1,470,863	0	1,470,863

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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	172,615	165,815	179,839	179,503	176,542	174,449	175,833	176,059	173,900	177,723	171,274	173,666	2,097,418	0	2,097,418
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	42,865	41,177	44,659	44,576	43,841	43,321	43,665	43,721	43,185	44,134	42,532	43,176	520,852	0	520,852
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	3,073	2,952	3,202	3,196	3,143	3,106	3,131	3,135	3,096	3,164	3,049	3,096	37,343	0	37,343
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	8,214	7,890	8,557	8,541	8,401	8,301	8,367	8,378	8,275	8,457	8,150	8,273	99,803	0	99,803
9	631.8	Contractual Services - Eng.	1,375	1,321	1,433	1,430	1,406	1,390	1,401	1,402	1,385	1,416	1,364	1,385	16,708	0	16,708
10	632.8	Contractual Services - Acct.	7,300	7,013	7,606	7,592	7,466	7,378	7,436	7,446	7,355	7,516	7,244	7,353	88,708	0	88,708
11	633.8	Contractual Services - Legal	4,399	4,226	4,583	4,575	4,499	4,446	4,481	4,487	4,432	4,529	4,365	4,431	53,451	0	53,451
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	11,345	10,898	11,820	11,798	11,603	11,466	11,557	11,571	11,429	11,681	11,257	11,427	137,851	0	137,851
14	641.8	Rental of Real Building/Real Property	6,527	6,270	6,800	6,788	6,676	6,597	6,649	6,657	6,576	6,720	6,476	6,574	79,311	0	79,311
15	642.8	Rental of Equipment	299	287	311	311	306	302	304	305	301	308	296	301	3,630	0	3,630
16	650.8	Transportation Expense	3,192	3,066	3,326	3,319	3,265	3,226	3,252	3,256	3,216	3,287	3,167	3,215	38,787	0	38,787
17	656.8	Insurance - Vehicle	5,004	4,807	5,214	5,204	5,118	5,058	5,098	5,104	5,042	5,152	4,966	5,041	60,807	0	60,807
18	657.8	Insurance - General Liability	10,267	9,862	10,717	10,697	10,521	10,396	10,479	10,492	10,364	10,591	10,207	10,381	124,995	0	124,995
19	658.8	Insurance - Workmen's Comp	3,088	2,966	3,217	3,211	3,158	3,121	3,146	3,150	3,111	3,179	3,064	3,110	37,523	0	37,523
20	659.8	Insurance - Other	1,021	981	1,064	1,062	1,045	1,032	1,040	1,042	1,029	1,052	1,013	1,029	12,409	0	12,409
21	660.8	Advertising Expense	1,114	1,070	1,161	1,159	1,140	1,126	1,135	1,136	1,123	1,147	1,106	1,122	13,539	0	13,539
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	21,021	20,193	21,901	21,860	21,500	21,245	21,413	21,441	21,178	21,643	20,858	21,174	255,427	0	255,427
23	667.8	Reg. Comm. Exp. - Other	2,477	2,380	2,581	2,576	2,534	2,504	2,524	2,527	2,496	2,551	2,458	2,495	30,103	0	30,103
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	50,644	48,649	52,764	52,665	51,797	51,183	51,589	51,655	51,022	52,143	50,251	51,011	615,374	0	615,374
26		TOTAL WATER ALLOCATED A & G EXPENSES	355,863	341,845	370,755	370,063	363,959	359,645	362,498	362,963	358,512	366,395	353,096	358,441	4,324,037	0	4,324,037

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
					TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES									
Line No.	Account No.	Account Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	5,271,471	0	0	0	0	0	0	0	0	0	0	5,271,471
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	1,309,081	0	0	0	0	0	0	0	0	0	0	1,309,081
4	610.1-.8	Purchased Water	1,601,340	24,387	0	0	0	0	0	0	0	0	24,387	1,625,727
5	615.1-.8	Purchased Power	1,964,253	0	0	0	0	0	0	0	0	0	0	1,964,253
6	616.1-.8	Fuel for Power Production	24,264	0	0	0	0	0	0	0	0	0	0	24,264
7	618.1-.8	Chemicals	731,306	0	0	0	0	0	0	0	0	0	0	731,306
8	620.1-.8	Materials & Supplies	1,010,268	0	0	0	0	0	0	0	0	0	0	1,010,268
9	631.1-.8	Contractual Services - Eng.	19,628	0	0	0	0	0	0	0	0	0	0	19,628
10	632.1-.8	Contractual Services - Acct.	86,706	0	0	0	0	0	0	0	0	0	0	86,706
11	633.1-.8	Contractual Services - Legal	53,451	0	0	0	0	0	0	0	0	0	0	53,451
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	0	0	0	0	0	0	0	0	0	0	527,319
14	641.1-.8	Rental of Real Building/Real Property	84,881	0	0	0	0	0	0	0	0	0	0	84,881
15	642.1-.8	Rental of Equipment	13,778	0	0	0	0	0	0	0	0	0	0	13,778
16	650.1-.8	Transportation Expense	293,295	0	0	0	0	0	0	0	0	0	0	293,295
17	656.1-.8	Insurance - Vehicle	60,807	0	0	0	0	0	0	0	0	0	0	60,807
18	657.1-.8	Insurance - General Liability	124,995	0	0	0	0	0	0	0	0	0	0	124,995
19	658.1-.8	Insurance - Workman's Comp	94,308	0	0	0	0	0	0	0	0	0	0	94,308
20	659.1-.8	Insurance - Other	12,409	0	0	0	0	0	0	0	0	0	0	12,409
21	660.1-.8	Advertising Expense	13,539	0	0	0	0	0	0	0	0	0	0	13,539
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	255,427	0	0	0	0	0	0	0	0	0	0	255,427
23	667.1-.8	Reg. Comm. Exp. - Other	30,103	0	0	0	0	0	0	0	0	0	0	30,103
24	670.1-.8	Bad Debt Expense	108,599	0	0	0	0	0	0	0	0	0	0	108,599
25	675.1-.8	Miscellaneous Expenses	1,101,159	0	0	0	0	0	0	0	0	0	0	1,101,159
26		TOTAL WATER O & M EXPENSES	14,794,388	24,387	0	0	0	0	0	0	0	0	24,387	14,818,775

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	2,375,013	0	0	0	0	0	0	0	0	0	0	2,375,013
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	589,804	0	0	0	0	0	0	0	0	0	0	589,804
4	610.1-.6	Purchased Water	1,601,340	24,387	0	0	0	0	0	0	0	0	24,387	1,625,727
5	615.1-.6	Purchased Power	1,924,137	0	0	0	0	0	0	0	0	0	0	1,924,137
6	616.1-.6	Fuel for Power Production	24,264	0	0	0	0	0	0	0	0	0	0	24,264
7	618.1-.6	Chemicals	731,306	0	0	0	0	0	0	0	0	0	0	731,306
8	620.1-.6	Materials & Supplies	866,338	0	0	0	0	0	0	0	0	0	0	866,338
9	631.1-.6	Contractual Services - Eng.	2,920	0	0	0	0	0	0	0	0	0	0	2,920
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	389,468	0	0	0	0	0	0	0	0	0	0	389,468
14	641.1-.6	Rental of Real Building/Real Property	5,570	0	0	0	0	0	0	0	0	0	0	5,570
15	642.1-.6	Rental of Equipment	10,148	0	0	0	0	0	0	0	0	0	0	10,148
16	650.1-.6	Transportation Expense	223,291	0	0	0	0	0	0	0	0	0	0	223,291
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	42,490	0	0	0	0	0	0	0	0	0	0	42,490
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	0	0	0	0	0	0	0	0	0	0	213,399
26	TOTAL WATER DIRECT O & M EXPENSES		8,999,488	24,387	0	0	0	0	0	0	0	0	24,387	9,023,875

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED CUSTOMER ACCOUNTS EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	799,039	0	0	0	0	0	0	0	0	0	0	799,039
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	198,425	0	0	0	0	0	0	0	0	0	0	198,425
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	0	0	0	0	0	0	0	0	0	2,774
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	0	0	0	0	0	0	0	0	0	0	44,127
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	0	0	0	0	0	0	0	0	0	0	31,218
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	14,295	0	0	0	0	0	0	0	0	0	0	14,295
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	0	0	0	0	0	0	0	0	0	108,599
25	675.7	Miscellaneous Expenses	272,387	0	0	0	0	0	0	0	0	0	0	272,387
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	1,470,863	0	0	0	0	0	0	0	0	0	0	1,470,863

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED A&G EXPENSES							
Line No.	Account No.	Account Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	2,097,418	0	0	0	0	0	0	0	0	0	0	2,097,418
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	520,852	0	0	0	0	0	0	0	0	0	0	520,852
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	0	0	0	0	0	0	0	0	0	37,343
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	0	0	0	0	0	0	0	0	0	0	99,803
9	631.8	Contractual Services - Eng.	16,708	0	0	0	0	0	0	0	0	0	0	16,708
10	632.8	Contractual Services - Acct.	88,706	0	0	0	0	0	0	0	0	0	0	88,706
11	633.8	Contractual Services - Legal	53,451	0	0	0	0	0	0	0	0	0	0	53,451
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	0	0	0	0	0	0	0	0	0	0	137,851
14	641.8	Rental of Real Building/Real Property	79,311	0	0	0	0	0	0	0	0	0	0	79,311
15	642.8	Rental of Equipment	3,630	0	0	0	0	0	0	0	0	0	0	3,630
16	650.8	Transportation Expense	38,787	0	0	0	0	0	0	0	0	0	0	38,787
17	656.8	Insurance - Vehicle	60,807	0	0	0	0	0	0	0	0	0	0	60,807
18	657.8	Insurance - General Liability	124,995	0	0	0	0	0	0	0	0	0	0	124,995
19	658.8	Insurance - Workman's Comp	37,523	0	0	0	0	0	0	0	0	0	0	37,523
20	659.8	Insurance - Other	12,409	0	0	0	0	0	0	0	0	0	0	12,409
21	660.8	Advertising Expense	13,539	0	0	0	0	0	0	0	0	0	0	13,539
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	255,427	0	0	0	0	0	0	0	0	0	0	255,427
23	667.8	Reg. Comm. Exp. - Other	30,103	0	0	0	0	0	0	0	0	0	0	30,103
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	0	0	0	0	0	0	0	0	0	0	615,374
26		TOTAL WATER A & G EXPENSES	4,324,037	0	0	0	0	0	0	0	0	0	0	4,324,037

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	5,076,170	5,271,471	195,300	3.85%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	1,216,761	1,309,081	92,320	7.59%
4	610.1-.8	Purchased Water	1,410,570	1,625,727	215,157	15.25%
5	615.1-.8	Purchased Power	1,745,575	1,964,253	218,678	12.53%
6	616.1-.8	Fuel for Power Production	17,448	24,264	6,816	39.06%
7	618.1-.8	Chemicals	591,547	731,306	139,759	23.63%
8	620.1-.8	Materials & Supplies	1,176,110	1,010,268	(165,841)	(14.10%)
9	631.1-.8	Contractual Services - Eng.	0	19,628	19,628	100.00%
10	632.1-.8	Contractual Services - Acct.	85,083	88,706	3,623	4.26%
11	633.1-.8	Contractual Services - Legal	67,452	53,451	(14,000)	(20.76%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	702,550	527,319	(175,231)	(24.94%)
14	641.1-.8	Rental of Real Building/Real Property	77,984	84,881	6,897	8.84%
15	642.1-.8	Rental of Equipment	18,071	13,778	(4,293)	(23.76%)
16	650.1-.8	Transportation Expense	274,908	293,295	18,387	6.69%
17	656.1-.8	Insurance - Vehicle	55,850	60,807	4,957	8.88%
18	657.1-.8	Insurance - General Liability	127,784	124,995	(2,789)	(2.18%)
19	658.1-.8	Insurance - Workman's Comp	90,350	94,308	3,958	4.38%
20	659.1-.8	Insurance - Other	11,597	12,409	812	7.00%
21	660.1-.8	Advertising Expense	13,772	13,539	(233)	(1.69%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	259,375	255,427	(3,948)	(1.52%)
23	667.1-.8	Reg. Comm. Exp. - Other	45,278	30,103	(15,175)	(33.51%)
24	670.1-.8	Bad Debt Expense	62,192	108,599	46,406	74.62%
25	675.1-.8	Miscellaneous Expenses	862,002	1,101,159	239,157	27.74%
26	**TOTAL WATER O & M EXPENSES**		13,988,429	14,818,775	830,346	5.94%
27	**TOTAL (LESS ACCTS 666 & 667)**		13,683,776	14,533,245	849,469	6.21%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6	Salaries & Wages - Employees		2,290,183	2,375,013	84,830	3.70%
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits		548,960	589,804	40,844	7.44%
4	610.1-.6	Purchased Water		1,410,570	1,625,727	215,157	15.25%
5	615.1-.6	Purchased Power		1,709,911	1,924,137	214,226	12.53%
6	616.1-.6	Fuel for Power Production		17,448	24,264	6,816	39.06%
7	618.1-.6	Chemicals		591,547	731,306	139,759	23.63%
8	620.1-.6	Materials & Supplies		1,024,672	866,338	(158,334)	(15.45%)
9	631.1-.6	Contractual Services - Eng.		0	2,920	2,920	100.00%
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		467,607	389,468	(78,139)	(16.71%)
14	641.1-.6	Rental of Real Building/Real Property		4,521	5,570	1,049	23.20%
15	642.1-.6	Rental of Equipment		13,386	10,148	(3,238)	(24.19%)
16	650.1-.6	Transportation Expense		230,187	223,291	(6,896)	(3.00%)
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		40,759	42,490	1,731	4.25%
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		151,533	213,399	61,866	40.83%
26	**TOTAL WATER O & M EXPENSES**			8,501,284	9,023,875	522,591	6.15%
27	**TOTAL (LESS ACCTS 666 & 667)**			8,501,284	9,023,875	522,591	6.15%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees		819,016	799,039	(19,977)	(2.44%)
2	603.7	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.7	Employee Pensions & Benefits		196,318	198,425	2,107	1.07%
4	610.7	Purchased Water		0	0	0	0.00%
5	615.7	Purchased Power		3,121	2,774	(347)	(11.12%)
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		48,987	44,127	(4,859)	(9.92%)
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		7,121	0	(7,121)	(100.00%)
15	642.7	Rental of Equipment		171	0	(171)	(100.00%)
16	650.7	Transportation Expense		19,974	31,218	11,244	56.29%
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		14,578	14,295	(284)	(1.95%)
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		62,192	108,599	46,406	74.62%
25	675.7	Miscellaneous Expenses		58,401	272,387	213,985	366.40%
26	TOTAL WATER O & M EXPENSES			1,229,880	1,470,863	240,983	19.59%
27	TOTAL (LESS ACCTS 666 & 667)			1,229,880	1,470,863	240,983	19.59%

NOTE: See Volume II for variance explanations.

5/30/95 1:38 PM B07W3.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
1	601.8	Salaries & Wages - Employees	1,966,971	2,097,418	130,447	6.63%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	471,483	520,852	49,369	10.47%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	32,543	37,343	4,800	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	102,451	99,803	(2,648)	(2.58%)
9	631.8	Contractual Services - Eng.	0	16,708	16,708	100.00%
10	632.8	Contractual Services - Acct.	85,083	88,706	3,623	4.26%
11	633.8	Contractual Services - Legal	67,452	53,451	(14,000)	(20.76%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	234,943	137,851	(97,092)	(41.33%)
14	641.8	Rental of Real Building/Real Property	66,341	79,311	12,969	19.55%
15	642.8	Rental of Equipment	4,514	3,630	(884)	(19.58%)
16	650.8	Transportation Expense	24,747	38,787	14,039	56.73%
17	656.8	Insurance - Vehicle	55,850	60,807	4,957	8.88%
18	657.8	Insurance - General Liability	127,784	124,995	(2,789)	(2.18%)
19	658.8	Insurance - Workman's Comp	35,012	37,523	2,511	7.17%
20	659.8	Insurance - Other	11,597	12,409	812	7.00%
21	660.8	Advertising Expense	13,772	13,539	(233)	(1.69%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	259,375	255,427	(3,948)	(1.52%)
23	667.8	Reg. Comm. Exp. - Other	45,278	30,103	(15,175)	(33.52%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	652,068	615,374	(36,694)	(5.63%)
26	**TOTAL WATER O & M EXPENSES**		4,257,265	4,324,037	66,772	1.57%
27	**TOTAL (LESS ACCTS 666 & 667)**		3,952,612	4,038,507	85,895	2.17%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1995

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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.**			

5/30/95 1:40 PM B09W.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10(W)
Page 1 of 1
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	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14
15 Amortization of Rate Case Expense:

		(A) Total	Water
16			
17			
18	Prior Unamortized Rate Case Expense		
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$255,427

28
29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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.**			

5/30/95 1:40 PM B11W.XLS

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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 Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

30	Allocated Items	Allocation Basis	Recap Schedules
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	Name	1995 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	107,474	40	2.50%	2,688	0	2,686	0.00%	0	2,688
3	302.1	Franchise	272,181	40	2.50%	6,801	0	6,801	0.00%	0	6,801
4	339.1	Other Plant & Misc.	91,362	25	4.00%	3,649	0	3,649	0.00%	0	3,649
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	7,707,820	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	2,458,881	33	3.03%	74,441	0	74,441	9.31%	6,927	67,514
8	305.2	Collect. & Impound.	436,509	49	2.04%	8,892	0	8,892	9.67%	860	8,032
9	306.2	Lake, River & Other	0	NA	NA	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	4,304,787	30	3.33%	142,862	0	142,862	10.70%	15,291	127,571
11	308.2	Infiltration Galleries	264,911	40	2.50%	6,623	0	6,623	7.66%	507	6,116
12	309.2	Supply Mains	7,715,840	35	2.86%	220,842	0	220,842	7.78%	17,177	203,665
13	310.2	Power Generation Equpi.	2,443,095	20	5.00%	121,939	0	121,939	0.00%	0	121,939
14	311.2	Pumping Equipment	9,745,068	20	5.00%	486,034	0	486,034	6.68%	32,469	453,565
15	339.2	Other Plant & Misc.	106,785	25	4.00%	4,271	0	4,271	0.00%	0	4,271
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	303,329	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	5,960,811	33	3.03%	180,535	0	180,535	0.31%	560	179,975
19	320.3	Water Treatment Equip.	20,395,674	22	4.55%	925,762	0	925,762	3.77%	34,896	890,866
20	321.3	Permeators	1,537,376	5	20.00%	307,475	0	307,475	0.00%	0	307,475
21	339.3	Other Plant & Misc.	57,960	25	4.00%	2,318	0	2,318	0.00%	0	2,318
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	152,835	33	3.03%	4,623	0	4,623	0.00%	0	4,623
25	330.4	Distr. Reservoirs	7,453,636	37	2.70%	201,211	0	201,211	2.64%	5,318	195,893
26	331.4	Transmission & Distribution	57,028,622	43	2.33%	1,331,230	0	1,331,230	37.58%	500,295	830,935
27	333.4	Services	9,749,870	40	2.50%	243,783	0	243,783	0.00%	0	243,783
28	334.4	Meters & Meter Installation	6,836,053	20	5.00%	329,995	0	329,995	0.00%	0	329,995
29	335.4	Hydrants	2,377,886	45	2.22%	52,820	0	52,820	0.00%	0	52,820
30	339.4	Other Plant & Misc.	183,368	25	4.00%	7,331	0	7,331	0.00%	0	7,331
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	234,607	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	2,216,990	40	2.50%	55,421	0	55,421	0.00%	0	55,421
34	340.5	Office Furniture & Equipment	1,367,659	15	6.67%	91,227	0	91,227	0.00%	0	91,227
35	340.51	Computer Equipment	3,313,362	6	16.67%	552,335	0	552,335	0.00%	0	552,335
36	341.5	Transportation Equipment	1,979,180	6	16.67%	329,932	0	329,932	0.00%	0	329,932
37	342.5	Stores Equipment	21,035	18	5.56%	1,170	0	1,170	0.00%	0	1,170
38	343.5	Tools, Shop & Garage	750,775	16	6.25%	46,925	0	46,925	0.00%	0	46,925
39	344.5	Laboratory Equipment	453,957	15	6.67%	30,281	0	30,281	0.00%	0	30,281
40	345.5	Power Operated Equipment	720,368	12	8.33%	60,009	0	60,009	0.00%	0	60,009
41	346.5	Communication Equipment	373,463	10	10.00%	37,353	0	37,353	0.00%	0	37,353
42	347.5	Miscellaneous Equipment	174,867	15	6.67%	11,663	0	11,663	0.00%	0	11,663
43	348.5	Other Tangible Plant	138,842	10	10.00%	13,890	0	13,890	0.00%	0	13,890
44		**INTANGIBLE PLANT**	471,017		2.79%	13,138	0	13,138	0.00%	0	13,138
45		**SUPPLY & PUMPING**	35,184,296		3.03%	1,065,904	0	1,065,904	6.87%	73,231	992,673
46		**WATER TREATMENT PLANT**	28,255,150		5.01%	1,416,090	0	1,416,090	2.50%	35,456	1,380,634
47		**TRANSMISSION & DISTRIBUTION**	83,641,632		2.60%	2,170,993	0	2,170,993	23.29%	505,613	1,665,380
48		**GENERAL PLANT**	11,745,105		10.47%	1,230,206	0	1,230,206	0.00%	0	1,230,206
49		**TOTAL DEPRECIATION EXPENSE**	159,297,200		3.70%	5,896,331	0	5,896,331	10.42%	614,300	5,282,031
50		**LESS: AMORTIZATION OF CIAC**				(1,270,645)	0	(1,270,645)	3.20%	(40,598)	(1,230,047)
51		**ET DEPRECIATION EXPENSE - WATER**				4,625,686	0	4,625,686		573,702	4,051,984

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 - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1995 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	8,854,282	4.06%	359,859	0	359,859	0.50%	1,806	358,053
2	Line/Main Extension Fees	9,504,429	2.34%	222,114	0	222,114	1.81%	4,030	218,084
3	Meter Installation Fees	6,237,555	4.99%	311,168	0	311,168	0.00%	0	311,168
4	Contributed Lines	8,282,599	2.34%	194,075	0	194,075	13.40%	25,998	168,077
5	Contributed Property Other Than Lines	2,177,241	3.35%	72,920	0	72,920	12.02%	8,764	64,156
6	Service Installation Fees	4,417,330	2.50%	110,509	0	110,509	0.00%	0	110,509
7	TOTAL WATER CIAC AMORT. EXP.	39,473,416		1,270,645	0	1,270,645		40,598	1,230,047

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 - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 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	2,459,681	74,441	3.03%
3	305.2 Collecting & Impounding reservoirs	436,509	8,892	2.04%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	4,304,787	142,862	3.32%
6	308.2 Infiltration Galleries & Tunnels	264,911	6,623	2.50%
7	309.2 Supply Mains	7,715,640	220,842	2.86%
8	310.2 Power Generation Equipment	2,443,095	121,939	4.99%
9	311.2 Pumping Equipment	9,745,068	486,034	4.99%
10	339.2 Other Plant & Miscellaneous	106,785	4,271	4.00%
11	304.3 Structures & Improvements	5,960,811	180,535	3.03%
12	320.3 Water Treatment Equipment	20,395,674	925,762	4.54%
13	321.3 Permeators	1,537,376	307,475	20.00%
14	339.3 Other Plant & Miscellaneous	57,960	2,318	4.00%
15	330.4 Distribution Reservoirs	7,453,636	201,211	2.70%
16	**COMPOSITE RATE**	62,881,933	2,683,205	4.27%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	152,835	4,623	3.02%
19	331.4 Transmission & Distribution	57,026,622	1,331,230	2.33%
20	335.4 Hydrants	2,377,886	52,820	2.22%
21	339.4 Other Plant & Miscellaneous	183,368	7,331	4.00%
22	**COMPOSITE RATE**	59,742,711	1,396,004	2.34%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	6,636,053	329,995	4.97%
25	**COMPOSITE RATE**	6,636,053	329,995	4.97%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	9,749,870	243,783	2.50%
28	**COMPOSITE RATE**	9,749,870	243,783	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	62,881,933	2,683,205	4.27%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	59,742,711	1,396,004	2.34%
32	Meter Installation Fees (Line 25)	6,636,053	329,995	4.97%
33	Service Installation Fees (Line 28)	9,749,870	243,783	2.50%
34	**COMPOSITE RATE**	139,010,567	4,652,987	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.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 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%)**	1,102,595	0	1,102,595	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	421,718	0	421,718	B-5(W)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL PAYROLL TAXES**	421,718	0	421,718		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,727,332	2,721	1,730,053		
8	Non-used & Useful Property Tax Add-back (1)	0	270,764	270,764		
9	Adjusted Real Estate & Personal Property Tax	1,727,332	273,485	2,000,817		
10	Non-used & Useful Percent (2)			21.65%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(433,136)	(433,136)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,727,332	(159,651)	1,567,681		
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)**	3,251,645	(159,651)	3,091,994		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 - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	24,502,111	0	24,502,111	B-4(W)
3	Less:				
4	O & M Expenses	14,794,388	24,387	14,818,775	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	4,051,984	0	4,051,984	B-13(W)
6	Amortization	(688)	0	(688)	B-18(W), A-21(S)
7	Taxes Other Than Income	3,251,645	(159,651)	3,091,994	B-15(W)
8	Pre-Tax Operating Expenses	22,097,329	(135,264)	21,962,065	
9	**PRE-TAX OPERATING INCOME**	2,404,782	135,264	2,540,046	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	2,404,782	135,264	2,540,046	
12	Less:				
13	Interest Expense:				
14	Rate Base	78,087,521	383,567	78,471,088	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	3,943,420	19,370	3,962,790	C-3
17	Net Taxable Income (L11 - L16)	(1,538,638)	115,894	(1,422,744)	
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)	(593,530)	44,706	(548,823)	
20	Less:				
21	Parent Debt Adjustment	237,245	0	237,245	C-1(W)
22	Investment Tax Credit	37,814	0	37,814	C-7(W)
23	**TOTAL INCOME TAXES**	(868,588)	44,706	(823,882)	

5/31/95 8:42 AM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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.	(53)	0	(53)	From Below	
5	**NET AMORTIZATION EXPENSE**	(688)	0	(688)		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 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)	(8.30%)	0.00%	(8.30%)	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	(53)	0	(53)		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.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	91,660,500	0	91,660,500	A-5 (W)
2	Utility Land & Land Rights	928,012	0	928,012	A-5 (W)
3	Non-Used and Useful	(11,010,402)	0	(11,010,402)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(23,039,768)	0	(23,039,768)	A-9 (W)
6	CIAC	(28,699,969)	0	(28,699,969)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(312,385)	(312,385)	A-12 (W)
8	Accumulated Amortization of CIAC	6,496,069	0	6,496,069	A-14 (W)
9	Acquisition Adjustments	(64,578)	0	(64,578)	A-20 (W)
10	Accumulated Amort. of Acq. Adjust.	26,891	0	26,891	A-20 (W)
11	Advances for Construction	(3,341,701)	0	(3,341,701)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(330,876)	0	(330,876)	Vol. II
13	Deferred Taxes	2,287,840	0	2,287,840	C-7 (W)
14	Working Capital Allowance	1,149,274	3,048	1,152,322	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	36,061,291	(309,337)	35,751,954	

5/31/95 7:10 AM A01W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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				
7		0	0	
8	B. UTILITY LAND & LAND RIGHTS:			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	C. NON-USED AND USEFUL:			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	D. CONSTRUCTION WORK IN PROGRESS:			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	E. ACCUMULATED DEPRECIATION:			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	F. CIAC:			A-12 (W)
37	1. FPSC Margin Reserve	(624,765)	(312,385)	
38				
39	2.	0	0	
40				
41				
42		(624,765)	(312,385)	
43				
44	SUBTOTAL	(624,765)	(312,385)	

5/30/95 8:09 AM A03W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. One-eigth of Marco Shores Purchased Water Adjustment	3,048	3,048	
33				
34	2.	0	0	
35				
36		3,048	3,048	
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**	(621,717)	(309,337)	

5/30/95 8:09 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 order 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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 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	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**		71,074,146
10	Utility Adjustments to ordered balance (1)		(86,649)
11	1992 Additions		980,059
12	1992 Retirements		249,457
13	1992 Adjustments		0
14	1992 Net Additions		730,602
15	**12/31/92 Balance**		71,708,099
16	**Balance per order 12/31/92**		0
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		5,373,246
19	1993 Retirements		159,345
20	1993 Adjustments	General Plant Allocation True-up	734,838
21	1993 Net Additions		5,948,739
22	**12/31/93 Balance**		77,656,838
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		10,206,119
26	1994 Retirements		360,749
27	1994 Adjustments		0
28	1994 Net Additions		9,845,370
29	**12/31/94 Balance**		87,502,208
30	**Balance per order 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(67,220)
32	1995 Additions		10,632,605
33	1995 Retirements		325,572
34	1995 Adjustments		0
35	1995 Net Additions		10,307,033
36	**12/31/95 Balance**		97,742,021
37	**Balance per order 12/31/95**		0
38	Utility Adjustments to ordered balance (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	**12/31/96 Balance**		0

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

5/30/95 8:10 AM A04W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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)
		1995 PLANT IN SERVICE							1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions 12/31/94 - 12/31/95 Gross	Retirements	Net	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	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	255,464	0	0	0	255,464	0	255,464	255,465	0	255,465
4	399.1 Other Plant & Miscellaneous	91,219	0	0	0	91,219	0	91,219	91,220	0	91,220
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	446,400	0	0	0	446,400	0	446,400	446,400	0	446,400
7	304.2 Structures & Improvements	1,653,145	14,286	(10,199)	4,087	1,657,232	0	1,657,232	1,655,190	0	1,655,190
8	306.2 Collecting & Impounding reservoirs	217,043	0	0	0	217,043	0	217,043	217,043	0	217,043
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	3,209,578	344,822	(1,000)	343,822	3,553,400	0	3,553,400	3,381,490	0	3,381,490
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	1,789,171	146,943	0	146,943	1,936,114	0	1,936,114	1,862,644	0	1,862,644
13	310.2 Power Generation Equipment	1,744,304	638,044	(22,298)	615,746	2,360,049	0	2,360,049	2,052,176	0	2,052,176
14	311.2 Pumping Equipment	5,405,582	523,659	(50,011)	473,648	5,879,230	0	5,879,230	5,642,406	0	5,642,406
15	339.2 Other Plant & Miscellaneous	70,258	0	0	0	70,258	0	70,258	70,258	0	70,258
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	248,182	0	0	0	248,182	0	248,182	248,183	0	248,183
18	304.3 Structures & Improvements	1,562,199	904,264	(6,570)	897,694	2,459,893	0	2,459,893	2,011,045	0	2,011,045
19	320.3 Water Treatment Equipment	5,415,534	2,686,883	(10,409)	2,676,474	8,092,009	0	8,092,009	6,753,768	0	6,753,768
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	57,961	0	0	0	57,961	0	57,961	57,960	0	57,960
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	64,098	0	(150)	(150)	63,948	0	63,948	64,023	0	64,023
25	330.4 Distribution Reservoirs	4,581,802	892,464	(50,388)	842,076	5,423,878	0	5,423,878	5,002,838	0	5,002,838
26	331.4 Transmission & Distribution	39,886,964	2,153,049	(55,624)	2,097,425	41,984,389	0	41,984,389	40,935,673	0	40,935,673
27	333.4 Services	6,395,662	353,026	(15,000)	338,026	6,733,688	0	6,733,688	6,564,675	0	6,564,675
28	334.4 Meters & Meter Installation	4,274,657	302,306	(10,000)	292,306	4,566,963	0	4,566,963	4,420,809	0	4,420,809
29	335.4 Hydrants	1,740,908	51,354	(1,500)	49,854	1,790,762	0	1,790,762	1,765,830	0	1,765,830
30	339.4 Other Plant & Miscellaneous	120,195	122,263	0	122,263	242,458	0	242,458	181,331	0	181,331
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	175,571	0	0	0	175,571	0	175,571	175,570	0	175,570
33	304.5 Structures & Improvements	1,565,272	189,905	(2,238)	187,667	1,752,939	0	1,752,939	1,659,106	0	1,659,106
34	340.5 Office Furniture & Equipment	955,010	136,983	0	136,983	1,091,993	0	1,091,993	1,023,502	0	1,023,502
35	340.51 Computer Equipment	2,352,845	253,488	0	253,488	2,606,333	0	2,606,333	2,479,589	0	2,479,589
36	341.5 Transportation Equipment	1,431,660	186,312	(87,360)	98,952	1,530,612	0	1,530,612	1,481,141	0	1,481,141
37	342.5 Stores Equipment	15,546	393	0	393	15,939	0	15,939	15,742	0	15,742
38	343.5 Tools, Shop & Garage Equipment	535,183	53,555	(224)	53,331	588,513	0	588,513	561,850	0	561,850
39	344.5 Laboratory Equipment	151,918	375,612	0	375,612	527,530	0	527,530	339,723	0	339,723
40	345.5 Power Operated Equipment	530,594	17,452	(448)	17,005	547,599	0	547,599	539,095	0	539,095
41	346.5 Communication Equipment	241,404	76,163	0	76,163	317,567	0	317,567	279,484	0	279,484
42	347.5 Miscellaneous Equipment	127,611	8,661	(2,154)	6,507	134,118	0	134,118	130,865	0	130,865
43	348.5 Other Tangible Plant	3,540	200,718	0	200,718	204,257	0	204,257	103,906	0	103,906
44	**INTANGIBLE PLANT**	400,045	0	0	0	400,045	0	400,045	400,047	0	400,047
45	**SUPPLY & PUMPING**	14,535,481	1,657,753	(83,508)	1,584,245	16,119,726	0	16,119,726	15,327,607	0	15,327,607
46	**WATER TREATMENT PLANT**	7,291,165	3,591,147	(16,979)	3,574,168	10,865,333	0	10,865,333	9,078,245	0	9,078,245
47	**TRANSMISSION & DISTRIBUTION**	57,122,145	3,874,462	(132,662)	3,741,800	60,863,946	0	60,863,946	58,993,038	0	58,993,038
48	**GENERAL PLANT**	8,086,152	1,499,242	(92,423)	1,406,819	9,492,971	0	9,492,971	8,789,575	0	8,789,575
49	**TOTAL PLANT IN SERVICE**	87,434,988	10,632,605	(325,572)	10,307,033	97,742,021	0	97,742,021	92,588,512	0	92,588,512
50	**LAND & LAND RIGHTS**	928,012	0	0	0	928,012	0	928,012	928,012	0	928,012
51	**TOTAL PIS LESS LAND**	86,506,977	10,632,605	(325,572)	10,307,033	96,814,010	0	96,814,010	91,660,500	0	91,660,500

5/30/95 8:11 AM A05W1.XLS

Note May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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	255,464	255,464	255,464	255,464	255,464	255,464	255,464	255,464	255,464	255,464	255,464	255,464	255,464	0	255,465
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	91,220
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	446,400	446,400	446,400	446,400	446,400	446,400	446,400	446,400	446,400	446,400	446,400	446,400	446,400	0	446,400
7	304.2 Structures & Improvements	1,653,145	1,655,110	1,655,110	1,655,467	1,657,232	1,657,232	1,657,232	1,657,232	1,657,232	1,657,232	1,657,232	1,657,232	1,657,232	4,087	1,655,190
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	3,209,578	3,209,578	3,209,578	3,209,578	3,209,578	3,209,578	3,423,998	3,423,998	3,423,998	3,437,290	3,485,533	3,553,400	3,553,400	343,822	3,381,489
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	1,789,171	1,789,171	1,789,171	1,789,171	1,789,171	1,789,171	1,789,171	1,789,171	1,789,171	1,809,095	1,936,114	1,936,114	1,936,114	146,943	1,862,644
13	310.2 Power Generation Equipment	1,744,304	1,744,304	1,744,304	1,744,304	1,791,253	1,791,253	1,791,253	1,788,955	1,788,955	1,835,788	1,982,827	2,242,891	2,369,849	815,748	2,052,176
14	311.2 Pumping Equipment	5,405,582	5,412,258	5,421,440	5,429,990	5,476,825	5,568,276	5,568,276	5,672,036	5,672,036	5,684,788	5,884,788	5,903,254	5,879,230	473,648	5,842,486
15	339.2 Other Plant & Miscellaneous	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	70,258	0	70,258
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	248,183
18	304.3 Structures & Improvements	1,562,198	1,560,129	1,561,606	1,561,606	1,618,645	1,738,814	1,741,865	1,788,115	1,830,154	1,916,997	2,369,026	2,459,883	2,459,883	697,894	2,011,945
19	320.3 Water Treatment Equipment	5,415,534	5,479,842	5,481,999	5,492,804	5,622,695	6,157,468	6,161,140	7,617,543	7,735,783	7,834,230	8,001,179	8,095,823	8,092,999	2,676,474	8,753,788
20	321.3 Permeators	7,269	7,269	7,269	7,269	7,269	7,269	7,269	7,269	7,269	7,269	7,269	7,269	7,269	0	7,269
21	339.3 Other Plant & Miscellaneous	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	57,961	0	57,960
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	57,959	57,959	57,959	57,959	57,959	57,959	57,959	57,959	57,959	57,959	57,959	57,959	57,959	0	57,959
24	304.4 Structures & Improvements	64,099	64,099	64,099	64,099	63,948	63,948	63,948	63,948	63,948	63,948	63,948	63,948	63,948	(150)	64,023
25	330.4 Distribution Reservoirs	4,581,802	4,581,802	4,583,755	4,616,919	4,705,494	4,690,268	4,690,268	4,730,999	4,730,999	4,820,533	5,316,536	5,423,978	5,423,978	842,076	5,062,939
26	331.4 Transmission & Distribution	39,866,964	39,866,251	39,922,495	39,922,495	39,922,495	40,015,950	40,292,022	40,459,246	40,459,246	40,459,246	40,572,641	40,779,695	41,864,999	2,697,425	40,935,673
27	333.4 Services	6,395,662	6,397,472	6,418,187	6,418,187	6,418,187	6,418,187	6,418,187	6,418,187	6,418,187	6,418,187	6,428,300	6,476,407	6,733,699	338,026	6,564,875
28	334.4 Meters & Meter Installation	4,274,857	4,276,595	4,276,595	4,276,595	4,276,595	4,266,024	4,266,024	4,266,024	4,266,024	4,266,024	4,266,364	4,266,364	4,566,963	292,306	4,420,909
29	335.4 Hydrants	1,740,908	1,740,979	1,740,979	1,740,979	1,740,979	1,740,979	1,740,979	1,740,979	1,740,979	1,740,979	1,759,209	1,759,209	1,759,782	49,954	1,785,939
30	339.4 Other Plant & Miscellaneous	120,195	123,766	123,766	123,766	123,766	123,766	123,766	175,897	175,897	175,897	175,897	231,934	242,459	122,263	181,331
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	175,571	175,571	175,571	175,571	175,571	175,571	175,571	175,571	175,571	175,571	175,571	175,571	175,571	0	175,570
33	304.5 Structures & Improvements	1,565,272	1,566,487	1,568,931	1,571,346	1,573,266	1,574,256	1,659,910	1,659,114	1,659,114	1,659,114	1,659,114	1,659,114	1,782,699	187,667	1,669,166
34	340.5 Office Furniture & Equipment	955,610	955,667	957,585	959,449	960,959	961,556	1,022,639	1,022,799	1,022,799	1,022,799	1,022,799	1,022,799	1,091,089	136,089	1,023,992
35	340.51 Computer Equipment	2,352,845	2,354,487	2,357,611	2,361,058	2,363,669	2,364,962	2,477,982	2,478,271	2,478,271	2,478,271	2,478,271	2,478,271	2,606,529	253,406	2,479,599
36	341.5 Transportation Equipment	1,431,660	1,432,852	1,434,743	1,434,630	1,435,980	1,436,940	1,518,065	1,519,060	1,519,060	1,519,060	1,519,060	1,519,060	1,599,612	99,952	1,481,141
37	342.5 Stores Equipment	15,548	15,548	15,553	15,558	15,562	15,564	15,740	15,740	15,740	15,740	15,740	15,740	16,039	393	15,742
38	343.5 Tools, Shop & Garage Equipment	535,183	535,525	536,186	536,910	537,480	537,733	561,611	561,669	561,669	561,669	561,669	561,669	588,519	53,231	561,669
39	344.5 Laboratory Equipment	151,818	154,321	158,979	164,087	167,956	169,872	337,357	337,770	337,770	337,770	337,776	337,776	527,598	375,612	339,723
40	345.5 Power Operated Equipment	530,594	530,706	530,920	531,144	531,321	531,410	539,187	539,205	539,205	539,205	539,205	539,205	547,098	17,005	539,005
41	346.5 Communication Equipment	241,404	241,691	242,936	243,972	244,856	245,045	278,005	279,069	279,069	279,069	279,069	279,069	317,997	76,163	279,484
42	347.5 Miscellaneous Equipment	127,611	127,686	127,763	127,816	127,891	127,935	131,774	131,778	131,778	131,778	131,778	131,778	134,118	6,507	130,985
43	348.5 Other Tangible Plant	3,548	4,624	7,313	10,043	12,110	13,134	102,634	102,655	102,655	102,655	102,655	102,655	304,257	200,718	183,906
44	**INTANGIBLE PLANT**	400,045	400,045	400,045	400,045	400,045	400,045	400,045	400,045	400,045	400,045	400,045	400,045	400,045	0	400,047
45	**SUPPLY & PUMPING**	14,535,481	14,544,121	14,553,303	14,562,210	14,657,759	14,849,210	15,063,626	15,045,092	15,045,092	15,157,874	15,480,174	15,626,292	16,119,728	1,564,245	15,327,607
46	**WATER TREATMENT PLANT**	7,291,165	7,353,402	7,357,036	7,367,941	7,554,971	8,209,713	8,236,456	9,790,069	9,879,348	10,064,658	10,623,636	10,858,947	10,985,333	3,574,166	9,078,245
47	**TRANSMISSION & DISTRIBUTION**	57,122,145	57,130,822	57,187,734	57,214,898	57,309,323	57,399,981	57,675,053	57,935,038	57,935,038	58,024,573	58,651,063	59,091,673	60,063,946	3,741,800	58,993,038
48	**GENERAL PLANT**	8,086,152	8,095,747	8,113,994	8,131,494	8,146,334	8,153,980	8,821,485	8,822,912	8,822,912	8,822,912	8,822,912	8,822,912	9,492,971	1,406,819	8,789,575
49	**TOTAL PLANT IN SERVICE**	87,434,988	87,524,139	87,612,013	87,676,578	88,068,433	89,011,930	90,196,668	91,903,178	92,092,436	92,470,162	93,977,830	95,199,870	97,742,821	10,307,033	92,586,512
50	**LAND & LAND RIGHTS**	928,012	928,012	928,012	928,012	928,012	928,012	928,012	928,012	928,012	928,012	928,012	928,012	928,012	0	928,012
51	**TOTAL PIS LESS LAND**	86,506,977	86,596,127	86,684,001	86,748,566	87,140,421	88,083,918	89,268,656	90,975,166	91,164,425	91,542,151	93,049,819	94,271,858	96,814,810	10,307,033	91,660,500

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Balance 1995
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	1,964	0	357	1,765	0	0	0	0	0	0	0	0	4,087	2,044
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	214,418	0	0	13,294	46,243	67,867	0	343,822	171,912
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	19,914	127,029	0	0	146,943	73,472
13	310.2 Power Generation Equipment	0	0	0	46,949	0	0	(22,296)	0	68,843	147,029	259,785	117,456	615,746	307,873
14	311.2 Pumping Equipment	6,676	9,182	8,550	46,835	191,451	0	3,762	0	12,730	0	216,486	(24,024)	473,649	236,826
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	(2,070)	1,476	0	57,239	119,969	3,072	27,230	81,039	66,843	392,029	150,987	0	897,884	448,948
19	320.3 Water Treatment Equipment	64,308	2,157	10,905	129,791	534,773	23,672	1,436,403	119,220	98,467	186,948	84,445	6,366	2,676,474	1,338,237
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	(150)	0	0	0	0	0	0	0	0	(150)	(75)
25	330.4 Distribution Reservoirs	0	1,953	27,164	94,575	(15,226)	0	40,631	0	89,635	499,002	113,942	0	842,676	421,038
26	331.4 Transmission & Distribution	1,267	34,244	0	0	93,455	276,072	167,224	0	0	113,995	298,215	1,288,934	2,097,425	1,048,713
27	333.4 Services	1,910	20,715	0	0	0	0	0	0	0	2,203	55,017	259,281	339,026	169,967
28	334.4 Meters & Meter Installation	1,938	0	0	0	11,429	0	0	0	0	2,359	0	276,590	292,306	146,151
29	335.4 Hydrants	71	0	0	0	0	0	0	0	0	18,230	0	31,553	49,854	24,926
30	339.4 Other Plant & Miscellaneous	3,572	0	0	0	0	0	52,131	0	0	0	56,037	10,524	122,263	61,136
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	1,215	2,344	2,515	1,942	969	84,854	204	0	0	0	0	99,826	197,867	98,824
34	340.5 Office Furniture & Equipment	877	1,899	1,963	1,411	699	81,001	151	0	0	0	0	99,204	186,983	98,483
35	340.51 Computer Equipment	1,822	3,143	3,447	2,611	1,293	113,039	278	0	0	0	0	128,862	253,486	126,742
36	341.5 Transportation Equipment	1,192	1,891	(113)	1,360	950	82,124	(5)	0	0	0	0	11,552	99,952	49,477
37	342.5 Stores Equipment	3	5	5	4	2	175	0	0	0	0	0	199	393	197
38	343.5 Tools, Shop & Garage Equipment	343	669	722	550	273	23,878	58	0	0	0	0	28,844	55,331	26,864
39	344.5 Laboratory Equipment	2,404	4,658	5,108	3,869	1,916	167,485	413	0	0	0	0	189,758	375,612	187,808
40	345.5 Power Operated Equipment	112	214	224	177	89	7,777	19	0	0	0	0	8,394	17,005	8,501
41	346.5 Communication Equipment	497	944	1,036	784	398	33,961	84	0	0	0	0	38,477	76,183	38,077
42	347.5 Miscellaneous Equipment	55	97	53	75	44	3,839	4	0	0	0	0	2,348	6,507	3,257
43	348.5 Other Tangible Plant	1,295	2,469	2,730	2,087	1,024	89,506	221	0	0	0	0	101,403	200,716	100,360
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	8,640	9,182	8,907	95,549	191,451	214,418	(18,536)	0	112,781	322,301	546,118	99,434	1,584,245	792,127
46	**WATER TREATMENT PLANT**	62,238	3,633	10,905	187,030	654,742	26,743	1,463,633	179,259	165,310	550,977	235,312	6,366	3,574,166	1,787,095
47	**TRANSMISSION & DISTRIBUTION**	8,677	56,912	27,164	94,425	89,658	276,072	259,985	0	89,635	626,390	430,611	1,782,272	3,741,800	1,870,906
48	**GENERAL PLANT**	9,595	18,147	17,589	14,851	7,646	687,505	1,427	0	0	0	0	870,059	1,406,819	703,391
49	**TOTAL NET ADDITIONS**	89,150	87,874	64,565	391,855	943,497	1,184,738	1,706,510	179,259	387,726	1,507,868	1,212,040	2,552,151	10,307,033	5,153,499
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	89,150	87,874	64,565	391,855	943,497	1,184,738	1,706,510	179,259	387,726	1,507,868	1,212,040	2,552,151	10,307,033	5,153,499

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) 1995 Gross Additions	(15) Ave. Gross Additions 1995
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	4,464	0	5,357	4,464	0	0	0	0	0	0	0	0	14,286	7,144
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	215,418	0	0	13,294	46,243	67,867	0	344,822	172,412
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	19,914	127,029	0	0	146,943	73,472
13	310 2 Power Generation Equipment	0	0	0	46,949	0	0	0	0	66,843	147,029	290,765	117,458	839,044	319,022
14	311 2 Pumping Equipment	6,676	14,323	11,310	47,239	191,451	0	4,762	0	17,914	0	290,864	0	523,859	261,932
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	2,976	0	59,239	120,469	3,572	27,230	61,039	66,843	392,929	190,867	0	964,264	452,133
19	320 3 Water Treatment Equipment	68,396	2,857	11,905	130,740	535,426	23,572	1,436,603	121,039	66,467	166,046	84,445	6,366	2,666,863	1,343,441
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	5,953	33,164	103,686	0	0	46,230	0	93,562	490,002	119,867	0	892,464	446,233
26	331 4 Transmission & Distribution	1,287	35,619	0	0	106,909	276,072	209,019	0	0	113,595	206,215	1,206,334	2,153,049	1,076,525
27	333 4 Services	1,810	35,715	0	0	0	0	0	0	0	2,203	55,017	259,281	353,026	176,507
28	334 4 Meters & Meter Installation	1,938	0	0	0	21,429	0	0	0	0	2,359	0	276,588	302,306	151,151
29	335 4 Hydrants	71	0	0	0	0	0	0	0	0	19,730	0	31,553	51,354	25,676
30	339 4 Other Plant & Miscellaneous	3,572	0	0	0	0	0	52,131	0	0	0	56,037	10,524	122,263	61,136
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	1,215	2,355	2,583	1,956	969	84,679	209	0	0	0	0	95,940	189,905	94,951
34	340 5 Office Furniture & Equipment	977	1,699	1,863	1,411	699	61,081	151	0	0	0	0	68,204	136,983	68,493
35	340 51 Computer Equipment	1,622	3,143	3,447	2,611	1,293	113,030	279	0	0	0	0	126,062	253,486	126,742
36	341 5 Transportation Equipment	1,192	2,310	2,534	1,919	950	83,076	205	0	0	0	0	94,125	186,312	93,155
37	342 5 Stores Equipment	3	5	5	4	2	175	0	0	0	0	0	199	393	197
38	343 5 Tools, Shop & Garage Equipment	343	664	728	552	273	23,880	59	0	0	0	0	27,056	53,555	26,777
39	344 5 Laboratory Equipment	2,404	4,658	5,108	3,869	1,916	167,485	413	0	0	0	0	189,758	375,612	187,809
40	345 5 Power Operated Equipment	112	216	237	180	89	7,782	19	0	0	0	0	8,817	17,452	8,724
41	346 5 Communication Equipment	487	944	1,036	784	388	33,961	84	0	0	0	0	38,477	76,163	38,077
42	347 5 Miscellaneous Equipment	55	107	118	89	44	3,862	10	0	0	0	0	4,378	8,661	4,335
43	348 5 Other Tangible Plant	1,295	2,499	2,730	2,067	1,024	89,500	221	0	0	0	0	101,403	200,718	100,360
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	11,140	14,323	16,667	98,652	191,451	215,418	4,762	0	117,065	322,301	558,516	117,458	1,667,753	833,862
46	**WATER TREATMENT PLANT**	68,396	5,833	11,905	189,979	655,895	27,243	1,463,633	182,078	185,310	558,977	235,312	8,366	3,991,147	1,795,574
47	**TRANSMISSION & DISTRIBUTION**	6,677	77,287	33,164	103,686	128,338	276,072	306,379	0	93,562	627,800	437,136	1,782,272	3,874,462	1,937,228
48	**GENERAL PLANT**	9,595	18,591	20,390	15,442	7,646	668,512	1,649	0	0	0	0	757,417	1,498,242	749,610
49	**TOTAL GROSS ADDITIONS**	97,808	116,034	82,126	407,760	983,330	1,187,245	1,776,824	182,078	395,937	1,509,168	1,230,963	2,663,533	10,632,805	5,316,294
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	97,808	116,034	82,126	407,760	983,330	1,187,245	1,776,824	182,078	395,937	1,509,168	1,230,963	2,663,533	10,632,805	5,316,294

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	2,500	0	5,000	2,600	0	0	0	0	0	0	0	0	10,100	5,100
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	1,000	0	0	0	0	0	0	1,000	500
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	22,298	0	0	0	0	0	22,298	11,149
14	311.2 Pumping Equipment	0	5,141	2,760	404	0	0	1,000	0	4,264	0	12,998	24,024	50,011	25,006
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	2,070	1,500	0	2,000	500	500	0	0	0	0	0	0	6,570	3,285
19	320.3 Water Treatment Equipment	4,088	700	1,000	949	653	0	200	2,819	0	0	0	0	10,409	5,205
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	150	0	0	0	0	0	0	0	0	150	75
25	330.4 Distribution Reservoirs	0	4,000	6,000	9,111	15,226	0	5,599	0	3,927	0	6,525	0	50,388	25,188
26	331.4 Transmission & Distribution	0	1,375	0	0	13,454	0	40,795	0	0	0	0	0	55,624	27,813
27	333.4 Services	0	15,000	0	0	0	0	0	0	0	0	0	0	15,000	7,500
28	334.4 Meters & Meter Installation	0	0	0	0	10,000	0	0	0	0	0	0	0	10,000	5,000
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	1,500	0	0	1,500	750
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	11	68	14	0	24	5	0	0	0	0	2,118	2,238	1,118
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	419	2,847	559	0	952	210	0	0	0	0	62,572	67,360	43,679
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	1	7	1	0	2	1	0	0	0	0	212	224	103
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	2	14	3	0	5	1	0	0	0	0	423	448	221
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	10	65	14	0	23	5	0	0	0	0	2,038	2,154	1,077
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**	2,500	5,141	7,760	3,103	0	1,000	23,298	0	4,264	0	12,998	24,024	83,908	41,755
46	**WATER TREATMENT PLANT**	6,158	2,200	1,000	2,949	1,153	500	200	2,819	0	0	0	0	16,979	8,490
47	**TRANSMISSION & DISTRIBUTION**	0	20,375	6,000	9,261	38,680	0	46,394	0	3,927	1,500	6,525	0	132,662	66,334
48	**GENERAL PLANT**	0	444	2,800	592	0	1,007	222	0	0	0	0	97,358	92,423	46,195
49	**TOTAL RETIREMENTS**	8,658	28,160	17,560	15,905	39,833	2,507	70,114	2,819	8,211	1,500	18,923	111,382	325,572	162,774
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	8,658	28,160	17,560	15,905	39,833	2,507	70,114	2,819	8,211	1,500	18,923	111,382	325,572	162,774

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Rents
Docket No. 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	53,382	0.00%	0
3	302.1 Franchises	255,465	0.00%	0
4	339.1 Other Plant & Miscellaneous	91,220	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	446,400	0.00%	0
7	304.2 Structures & Improvements	1,855,190	9.99%	185,303
8	305.2 Collecting & Impounding reservoirs	217,043	13.32%	28,910
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	3,381,490	11.71%	395,865
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	1,862,644	8.72%	162,455
13	310.2 Power Generation Equipment	2,052,176	0.00%	0
14	311.2 Pumping Equipment	5,642,406	11.36%	640,980
15	339.2 Other Plant & Miscellaneous	70,258	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	248,183	0.00%	0
18	304.3 Structures & Improvements	2,011,045	0.92%	18,492
19	320.3 Water Treatment Equipment	6,753,768	7.26%	490,278
20	321.3 Permeators	7,289	0.00%	0
21	339.3 Other Plant & Miscellaneous	57,960	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	57,859	0.00%	0
24	304.4 Structures & Improvements	64,023	0.00%	0
25	330.4 Distribution Reservoirs	5,002,838	1.95%	97,455
26	331.4 Transmission & Distribution	40,935,673	42.53%	17,410,324
27	333.4 Services	6,564,675	0.00%	0
28	334.4 Meters & Meter Installation	4,420,809	0.00%	0
29	335.4 Hydrants	1,765,830	0.00%	0
30	339.4 Other Plant & Miscellaneous	181,331	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	175,570	0.00%	0
33	304.5 Structures & Improvements	1,659,108	0.00%	0
34	340.5 Office Furniture & Equipment	1,023,502	0.00%	0
35	340.51 Computer Equipment	2,479,589	0.00%	0
36	341.5 Transportation Equipment	1,481,141	0.00%	0
37	342.5 Stores Equipment	15,742	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	561,850	0.00%	0
39	344.5 Laboratory Equipment	339,723	0.00%	0
40	345.5 Power Operated Equipment	539,095	0.00%	0
41	346.5 Communication Equipment	279,484	0.00%	0
42	347.5 Miscellaneous Equipment	130,865	0.00%	0
43	348.5 Other Tangible Plant	103,906	0.00%	0
44	**INTANGIBLE PLANT**	400,047	0.00%	0
45	**SUPPLY & PUMPING**	15,327,807	9.09%	1,393,513
46	**WATER TREATMENT PLANT**	9,078,245	5.60%	508,770
47	**TRANSMISSION & DISTRIBUTION**	58,993,038	29.68%	17,507,779
48	**GENERAL PLANT**	8,789,575	0.00%	0
49	**TOTAL PLANT IN SERVICE**	92,588,512	20.98%	19,410,062
50	**LAND & LAND RIGHTS**	928,012	0.00%	0
51	**TOTAL PIS LESS LAND**	91,660,500	21.18%	19,410,062

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 NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	19,410,062	0	19,410,062	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(3,637,856)	0	(3,637,856)	A-9 (W)
4	CIAC	(1,741,358)	0	(1,741,358)	A-12 (W)
5	Accumulated Amort. of CIAC	320,922	0	320,922	A-14 (W)
6	Advances for Construction	(3,341,701)	0	(3,341,701)	A-16 (W)
7	Other	333	0	333	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	11,010,402	0	11,010,402	

5/31/95 7:11 AM A07W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 order 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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**	14,961,495
10	Utility Adjustments to ordered balance (1)	(242,001)
11	1992 Additions	1,961,539
12	1992 Retirements	243,592
13	1992 Adjustments	0
14	1992 Net Additions	1,717,947
15	**12/31/92 Balance**	16,437,441
16	**Balance per order 12/31/92**	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	2,163,431
19	1993 Retirements	159,345
20	1993 Adjustments — General Plant Allocation True-up	445,795
21	1993 Net Additions	2,449,881
22	**12/31/93 Balance**	18,887,322
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	2,983,332
26	1994 Retirements	355,741
27	1994 Adjustments	0
28	1994 Net Additions	2,627,591
29	**12/31/94 Balance**	21,514,913
30	**Balance per order 12/31/94**	0
31	**Adjustment to beginning balance** — General Plant re-allocation true-up	(29,858)
32	1995 Additions	3,434,358
33	1995 Retirements	325,572
34	1995 Adjustments	0
35	1995 Net Additions	3,108,786
36	**12/31/95 Balance**	24,593,842
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	0

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

5/30/95 8:40 AM A08W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	5,414	1,335	6,749	0	6,749	6,082	0	6,082
3	302.1 Franchises	58,400	6,383	64,783	0	64,783	61,611	0	61,611
4	339.1 Other Plant & Miscellaneous	32,880	3,646	36,526	0	36,526	34,721	0	34,721
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	538,789	39,955	578,744	0	578,744	558,786	0	558,786
8	305.2 Collecting & Impounding reservoirs	80,293	4,337	84,630	0	84,630	82,472	0	82,472
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	670,461	111,605	782,066	0	782,066	726,290	0	726,290
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	417,109	53,271	470,380	0	470,380	443,763	0	443,763
13	310.2 Power Generation Equipment	221,876	80,312	302,188	0	302,188	262,050	0	262,050
14	311.2 Pumping Equipment	1,975,232	232,114	2,207,346	0	2,207,346	2,091,305	0	2,091,305
15	339.2 Other Plant & Miscellaneous	43,228	2,810	46,038	0	46,038	44,633	0	44,633
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	306,041	54,367	360,408	0	360,408	333,245	0	333,245
19	320.3 Water Treatment Equipment	1,461,385	296,888	1,758,273	0	1,758,273	1,609,850	0	1,609,850
20	321.3 Permeators	897	1,458	2,355	0	2,355	1,626	0	1,626
21	339.3 Other Plant & Miscellaneous	48,328	2,318	50,646	0	50,646	49,489	0	49,489
22	**TRANSMISSION & DISTRIBUTION**								
23	303.4 Land & Land Rights	0	0	0	0	0	0	0	0
24	304.4 Structures & Improvements	9,196	1,790	10,986	0	10,986	10,095	0	10,095
25	330.4 Distribution Reservoirs	1,030,440	84,689	1,115,129	0	1,115,129	1,072,801	0	1,072,801
26	331.4 Transmission & Distribution	7,853,549	898,176	8,751,725	0	8,751,725	8,302,661	0	8,302,661
27	333.4 Services	1,302,519	149,121	1,451,640	0	1,451,640	1,377,098	0	1,377,098
28	334.4 Meters & Meter Installation	1,520,329	211,043	1,731,372	0	1,731,372	1,625,872	0	1,625,872
29	335.4 Hydrants	297,186	37,700	334,886	0	334,886	316,055	0	316,055
30	339.4 Other Plant & Miscellaneous	37,018	7,251	44,269	0	44,269	40,657	0	40,657
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	355,075	39,236	394,311	0	394,311	374,692	0	374,692
34	340.5 Office Furniture & Equipment	429,170	68,270	497,440	0	497,440	463,303	0	463,303
35	340.51 Computer Equipment	783,648	413,344	1,196,992	0	1,196,992	990,327	0	990,327
36	341.5 Transportation Equipment	945,078	159,548	1,104,626	0	1,104,626	1,024,851	0	1,024,851
37	342.5 Stores Equipment	4,530	878	5,408	0	5,408	4,972	0	4,972
38	343.5 Tools, Shop & Garage Equipment	265,589	34,894	300,484	0	300,484	283,038	0	283,038
39	344.5 Laboratory Equipment	38,382	22,662	61,044	0	61,044	49,712	0	49,712
40	345.5 Power Operated Equipment	513,909	44,461	558,371	0	558,371	536,140	0	536,140
41	346.5 Communication Equipment	119,421	27,955	147,376	0	147,376	133,400	0	133,400
42	347.5 Miscellaneous Equipment	18,368	6,572	24,940	0	24,940	21,655	0	21,655
43	348.5 Other Tangible Plant	101,315	10,396	111,711	0	111,711	106,516	0	106,516
44	**INTANGIBLE PLANT**	96,694	11,364	108,058	0	108,058	102,414	0	102,414
45	**SUPPLY & PUMPING**	3,946,988	524,404	4,471,392	0	4,471,392	4,209,299	0	4,209,299
46	**WATER TREATMENT PLANT**	1,816,651	355,031	2,171,682	0	2,171,682	1,994,210	0	1,994,210
47	**TRANSMISSION & DISTRIBUTION**	12,050,237	1,389,770	13,440,007	0	13,440,007	12,745,239	0	12,745,239
48	**GENERAL PLANT**	3,574,486	828,217	4,402,703	0	4,402,703	3,988,606	0	3,988,606
49	**TOTAL ACCUMULATED DEPRECIATION**	21,485,056	3,108,786	24,593,842	0	24,593,842	23,039,768	0	23,039,768

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

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

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(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 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	5,414	5,525	5,636	5,747	5,858	5,969	6,083	6,194	6,305	6,416	6,527	6,638	6,749	1,335	6,082
3	302.1 Franchises	58,400	58,936	59,472	60,008	60,544	61,080	61,567	62,103	62,639	63,175	63,711	64,247	64,783	6,383	61,611
4	339.1 Other Plant & Miscellaneous	32,880	33,183	33,486	33,789	34,092	34,395	34,708	35,011	35,314	35,617	35,920	36,223	36,526	3,646	34,721
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	536,789	540,470	544,651	543,832	545,314	549,495	553,658	557,839	562,020	566,201	570,382	574,863	578,744	39,955	558,788
8	305.2 Collecting & Impounding reservoirs	80,293	80,656	81,019	81,382	81,745	82,108	82,452	82,815	83,178	83,541	83,904	84,267	84,630	4,337	82,472
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	670,461	679,844	689,227	698,610	707,993	717,376	725,768	735,151	744,534	753,917	763,300	772,683	782,066	111,606	726,280
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	417,109	421,547	425,985	430,423	434,861	439,299	443,752	448,190	452,628	457,066	461,504	465,942	470,380	53,271	443,783
13	310.2 Power Generation Equipment	221,878	230,427	238,978	247,529	256,080	264,631	273,180	259,433	267,984	276,535	285,086	293,637	302,188	80,312	262,060
14	311.2 Pumping Equipment	1,975,232	1,998,746	2,017,119	2,037,873	2,060,983	2,084,497	2,107,968	2,130,482	2,153,996	2,173,226	2,196,740	2,207,856	2,207,946	232,114	2,091,305
15	339.2 Other Plant & Miscellaneous	43,226	43,462	43,696	43,930	44,164	44,398	44,634	44,868	45,102	45,336	45,570	45,804	46,038	2,810	44,633
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	306,041	309,051	312,631	317,711	320,791	325,371	329,928	335,008	340,088	345,168	350,248	355,328	360,408	54,367	333,245
19	320.3 Water Treatment Equipment	1,461,395	1,482,912	1,507,827	1,532,442	1,557,108	1,582,070	1,607,802	1,633,017	1,655,813	1,681,428	1,707,043	1,732,658	1,758,273	296,886	1,609,850
20	321.3 Permeators	697	1,019	1,141	1,263	1,385	1,507	1,623	1,745	1,867	1,989	2,111	2,233	2,355	1,466	1,526
21	339.3 Other Plant & Miscellaneous	48,328	48,521	48,714	48,907	49,100	49,293	49,486	49,681	49,874	50,067	50,260	50,453	50,646	2,318	49,499
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	9,196	9,380	9,524	9,686	9,702	9,866	10,002	10,166	10,330	10,494	10,658	10,822	10,986	1,790	10,085
25	330.4 Distribution Reservoirs	1,030,440	1,041,702	1,048,964	1,054,226	1,056,377	1,062,413	1,063,606	1,069,271	1,080,533	1,087,866	1,099,130	1,103,887	1,115,129	84,699	1,072,801
26	331.4 Transmission & Distribution	7,853,549	7,933,035	8,011,146	8,090,632	8,170,118	8,236,150	8,315,604	8,354,285	8,433,781	8,513,267	8,592,753	8,672,239	8,751,725	898,176	8,302,881
27	333.4 Services	1,302,519	1,316,201	1,314,883	1,326,565	1,342,247	1,355,929	1,369,548	1,383,230	1,396,912	1,410,594	1,424,276	1,437,958	1,451,640	149,121	1,377,098
28	334.4 Meters & Meter Installation	1,520,329	1,536,751	1,557,173	1,575,595	1,594,017	1,602,439	1,620,840	1,639,262	1,657,684	1,676,106	1,694,528	1,712,950	1,731,372	211,043	1,625,872
29	335.4 Hydrants	297,186	300,448	303,710	306,972	310,234	313,496	316,814	320,076	323,338	326,600	329,862	331,624	334,886	37,700	316,055
30	339.4 Other Plant & Miscellaneous	37,018	37,622	38,226	38,830	39,434	40,038	40,645	41,249	41,853	42,457	43,061	43,665	44,269	7,251	40,857
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	355,075	358,532	361,978	365,367	368,810	372,267	375,680	379,141	382,598	386,055	389,512	392,969	394,311	39,236	374,692
34	340.5 Office Furniture & Equipment	429,170	434,865	440,560	446,255	451,950	457,645	463,270	468,965	474,660	480,355	486,050	491,745	497,440	68,270	463,303
35	340.51 Computer Equipment	783,648	818,096	852,544	886,992	921,440	955,888	990,304	1,024,752	1,059,200	1,093,648	1,128,096	1,162,544	1,196,992	413,344	990,327
36	341.5 Transportation Equipment	945,078	965,857	985,817	1,003,749	1,023,768	1,044,347	1,063,934	1,084,304	1,104,883	1,125,462	1,146,041	1,166,620	1,104,828	159,548	1,024,851
37	342.5 Stores Equipment	4,530	4,597	4,664	4,731	4,798	4,865	5,006	5,073	5,140	5,207	5,274	5,341	5,408	878	4,972
38	343.5 Tools, Shop & Garage Equipment	265,589	268,520	271,450	274,374	277,304	280,235	283,110	286,040	288,971	291,902	294,833	297,764	300,464	34,894	283,036
39	344.5 Laboratory Equipment	38,382	40,272	42,162	44,052	45,942	47,832	49,704	51,594	53,484	55,374	57,264	59,154	61,044	22,662	49,712
40	345.5 Power Operated Equipment	513,909	517,658	521,405	525,140	528,887	532,636	536,301	540,049	543,798	547,547	551,296	555,045	558,371	44,461	536,140
41	346.5 Communication Equipment	119,421	121,752	124,083	126,414	128,745	131,076	133,390	135,721	138,052	140,383	142,714	145,045	147,376	27,955	133,400
42	347.5 Miscellaneous Equipment	18,368	19,097	19,815	20,479	21,194	21,923	22,607	23,331	24,060	24,789	25,518	26,247	24,940	6,572	21,855
43	348.5 Other Tangible Plant	101,315	102,184	103,053	103,922	104,791	105,660	106,497	107,366	108,235	109,104	109,973	110,842	111,711	10,396	106,516
44	**INTANGIBLE PLANT**	96,694	97,644	98,594	99,544	100,494	101,444	102,358	103,308	104,258	105,208	106,158	107,108	108,058	11,384	102,414
45	**SUPPLY & PUMPING**	3,946,988	3,995,152	4,040,675	4,083,579	4,131,140	4,181,804	4,231,412	4,258,778	4,309,442	4,355,822	4,406,486	4,444,752	4,471,392	524,404	4,209,299
46	**WATER TREATMENT PLANT**	1,816,651	1,841,503	1,870,313	1,900,323	1,928,384	1,958,241	1,988,641	2,019,451	2,047,642	2,078,652	2,109,862	2,140,672	2,171,882	355,031	1,994,210
47	**TRANSMISSION & DISTRIBUTION**	12,050,237	12,177,119	12,283,626	12,404,508	12,522,129	12,610,331	12,737,061	12,817,549	12,944,431	13,067,366	13,192,768	13,313,125	13,440,007	1,389,770	12,746,239
48	**GENERAL PLANT**	3,574,486	3,651,231	3,727,532	3,801,477	3,877,630	3,954,375	4,029,613	4,106,336	4,183,081	4,259,826	4,336,571	4,413,316	4,402,703	828,217	3,988,806
49	**TOTAL WATER ACCUM. DEPR.**	21,485,056	21,762,649	22,020,740	22,289,431	22,559,777	22,806,195	23,089,285	23,305,422	23,588,854	23,866,894	24,151,845	24,416,973	24,593,842	3,108,786	23,039,786

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Net Additions 1995
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	536	536	536	536	536	487	536	536	536	536	536	536	6,383	3,211
4	339.1 Other Plant & Miscellaneous	303	303	303	303	303	313	303	303	303	303	303	303	3,646	1,841
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	1,681	4,181	(619)	1,482	4,181	4,163	4,181	4,181	4,181	4,181	4,181	4,181	39,955	19,994
8	305.2 Collecting & Impounding reservoirs	363	363	363	363	363	344	363	363	363	363	363	363	4,337	2,179
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	9,383	9,383	9,383	9,383	9,383	8,392	9,383	9,383	9,383	9,383	9,383	9,383	111,605	55,829
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	4,438	4,438	4,438	4,438	4,438	4,453	4,438	4,438	4,438	4,438	4,438	4,438	53,271	26,656
13	310.2 Power Generation Equipment	8,551	8,551	8,551	8,551	8,551	8,549	(13,747)	8,551	8,551	8,551	8,551	8,551	80,312	40,174
14	311.2 Pumping Equipment	23,514	18,373	20,754	23,110	23,514	23,471	22,514	23,514	19,230	23,514	11,116	(510)	232,114	116,074
15	339.2 Other Plant & Miscellaneous	234	234	234	234	234	236	234	234	234	234	234	234	2,810	1,405
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	3,010	3,580	5,080	3,080	4,580	4,557	5,080	5,080	5,080	5,080	5,080	5,080	54,367	27,201
19	320.3 Water Treatment Equipment	21,527	24,915	24,615	24,666	24,962	25,532	25,415	22,796	25,615	25,615	25,615	25,615	296,886	148,464
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	193	193	193	193	193	195	193	193	193	193	193	193	2,318	1,161
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	14	164	136	164	164	164	164	164	164	1,790	899
25	330.4 Distribution Reservoirs	11,262	7,262	5,262	2,151	(3,964)	11,195	5,663	11,262	7,335	11,262	4,737	11,262	84,699	42,359
26	331.4 Transmission & Distribution	79,486	78,111	79,486	79,486	66,032	79,454	38,691	79,486	79,486	79,486	79,486	79,486	898,176	449,112
27	333.4 Services	13,682	(1,318)	13,682	13,682	13,682	13,619	13,682	13,682	13,682	13,682	13,682	13,682	149,121	74,580
28	334.4 Meters & Meter Installation	18,422	18,422	18,422	18,422	8,422	18,401	18,422	18,422	18,422	18,422	18,422	18,422	211,043	105,542
29	335.4 Hydrants	3,262	3,262	3,262	3,262	3,262	3,316	3,262	3,262	3,262	1,782	3,262	3,262	37,700	18,869
30	339.4 Other Plant & Miscellaneous	604	604	604	604	604	607	604	604	604	604	604	604	7,251	3,639
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	3,457	3,446	3,389	3,443	3,457	3,423	3,452	3,457	3,457	3,457	3,457	1,342	39,236	19,614
34	340.5 Office Furniture & Equipment	5,695	5,695	5,695	5,695	5,695	5,625	5,695	5,695	5,695	5,695	5,695	5,695	68,270	34,156
35	340.51 Computer Equipment	34,448	34,448	34,448	34,448	34,448	34,416	34,448	34,448	34,448	34,448	34,448	34,448	413,344	206,692
36	341.5 Transportation Equipment	20,579	20,160	17,932	20,020	20,579	19,587	20,369	20,579	20,579	20,579	20,579	(61,993)	159,548	79,780
37	342.5 Stores Equipment	67	67	67	67	67	141	67	67	67	67	67	67	878	435
38	343.5 Tools, Shop & Garage Equipment	2,931	2,930	2,924	2,930	2,931	2,875	2,930	2,931	2,931	2,931	2,931	2,719	34,894	17,445
39	344.5 Laboratory Equipment	1,890	1,890	1,890	1,890	1,890	1,872	1,890	1,890	1,890	1,890	1,890	1,890	22,662	11,357
40	345.5 Power Operated Equipment	3,749	3,747	3,735	3,748	3,749	3,665	3,748	3,749	3,749	3,749	3,749	3,326	44,461	22,227
41	346.5 Communication Equipment	2,331	2,331	2,331	2,331	2,331	2,314	2,331	2,331	2,331	2,331	2,331	2,331	27,955	13,988
42	347.5 Miscellaneous Equipment	729	719	664	715	729	684	724	729	729	729	729	(1,307)	8,572	3,286
43	348.5 Other Tangible Plant	869	869	869	869	869	837	869	869	869	869	869	869	10,396	5,218
44	**INTANGIBLE PLANT**	950	950	950	950	950	914	950	950	950	950	950	950	11,384	5,720
45	**SUPPLY & PUMPING**	48,164	45,523	42,904	47,561	50,664	49,606	27,366	50,664	46,380	50,664	36,266	26,640	524,404	262,311
46	**WATER TREATMENT PLANT**	24,852	26,810	30,010	26,061	29,857	30,400	30,810	28,191	31,010	31,010	31,010	31,010	355,031	177,555
47	**TRANSMISSION & DISTRIBUTION**	126,882	106,507	120,882	117,621	88,202	126,730	80,488	126,882	122,955	125,382	120,357	126,882	1,369,770	695,000
48	**GENERAL PLANT**	76,745	76,301	73,945	76,153	76,745	75,436	76,523	76,745	76,745	76,745	76,745	(10,613)	826,217	414,226
49	**TOTAL NET ADDITIONS**	277,593	258,091	268,691	270,346	246,418	283,090	216,137	283,432	278,040	284,751	267,326	174,869	3,108,786	1,554,814

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) 1995 Gross Additions	(15) Average Gross Add. 1995
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	536	536	536	536	536	487	536	536	536	536	536	536	6,383	3,211
4	339.1 Other Plant & Miscellaneous	303	303	303	303	303	313	303	303	303	303	303	303	3,646	1,841
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	4,181	4,181	4,181	4,181	4,181	4,163	4,181	4,181	4,181	4,181	4,181	4,181	50,154	25,086
8	305.2 Collecting & Impounding reservoirs	363	363	363	363	363	344	363	363	363	363	363	363	4,337	2,179
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	9,383	9,383	9,383	9,383	9,383	9,392	9,383	9,383	9,383	9,383	9,383	9,383	112,605	56,329
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	4,438	4,438	4,438	4,438	4,438	4,453	4,438	4,438	4,438	4,438	4,438	4,438	53,271	26,656
13	310.2 Power Generation Equipment	8,551	8,551	8,551	8,551	8,551	8,549	8,551	8,551	8,551	8,551	8,551	8,551	102,610	51,323
14	311.2 Pumping Equipment	23,514	23,514	23,514	23,514	23,514	23,471	23,514	23,514	23,514	23,514	23,514	23,514	282,125	141,080
15	339.2 Other Plant & Miscellaneous	234	234	234	234	234	238	234	234	234	234	234	234	2,810	1,405
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	5,080	5,080	5,080	5,080	5,080	5,057	5,080	5,080	5,080	5,080	5,080	5,080	60,937	30,469
19	320.3 Water Treatment Equipment	25,615	25,615	25,615	25,615	25,615	25,532	25,615	25,615	25,615	25,615	25,615	25,615	307,297	153,649
20	321.3 Permeators	122	122	122	122	122	116	122	122	122	122	122	122	1,466	729
21	339.3 Other Plant & Miscellaneous	193	193	193	193	193	195	193	193	193	193	193	193	2,316	1,161
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	136	164	164	164	164	164	164	1,940	975
25	330.4 Distribution Reservoirs	11,262	11,262	11,262	11,262	11,262	11,195	11,262	11,262	11,262	11,262	11,262	11,262	135,077	67,557
26	331.4 Transmission & Distribution	79,486	79,486	79,486	79,486	79,486	79,454	79,486	79,486	79,486	79,486	79,486	79,486	953,800	476,924
27	333.4 Services	13,682	13,682	13,682	13,682	13,682	13,619	13,682	13,682	13,682	13,682	13,682	13,682	164,121	82,080
28	334.4 Meters & Meter Installation	18,422	18,422	18,422	18,422	18,422	18,401	18,422	18,422	18,422	18,422	18,422	18,422	221,043	110,543
29	335.4 Hydrants	3,262	3,262	3,262	3,262	3,262	3,318	3,262	3,262	3,262	3,262	3,262	3,262	39,200	19,619
30	339.4 Other Plant & Miscellaneous	604	604	604	604	604	607	604	604	604	604	604	604	7,251	3,639
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	3,457	3,457	3,457	3,457	3,457	3,447	3,457	3,457	3,457	3,457	3,457	3,457	41,474	20,761
34	340.5 Office Furniture & Equipment	5,695	5,695	5,695	5,695	5,695	5,625	5,695	5,695	5,695	5,695	5,695	5,695	68,270	34,156
35	340.51 Computer Equipment	34,448	34,448	34,448	34,448	34,448	34,416	34,448	34,448	34,448	34,448	34,448	34,448	413,344	206,892
36	341.5 Transportation Equipment	20,579	20,579	20,579	20,579	20,579	20,539	20,579	20,579	20,579	20,579	20,579	20,579	246,908	123,472
37	342.5 Stores Equipment	67	67	67	67	67	141	67	67	67	67	67	67	878	455
38	343.5 Tools, Shop & Garage Equipment	2,931	2,931	2,931	2,931	2,931	2,877	2,931	2,931	2,931	2,931	2,931	2,931	35,118	17,580
39	344.5 Laboratory Equipment	1,890	1,890	1,890	1,890	1,890	1,872	1,890	1,890	1,890	1,890	1,890	1,890	22,662	11,357
40	345.5 Power Operated Equipment	3,749	3,749	3,749	3,749	3,749	3,670	3,749	3,749	3,749	3,749	3,749	3,749	44,909	22,479
41	346.5 Communication Equipment	2,331	2,331	2,331	2,331	2,331	2,314	2,331	2,331	2,331	2,331	2,331	2,331	27,955	13,998
42	347.5 Miscellaneous Equipment	729	729	729	729	729	707	729	729	729	729	729	729	8,726	4,383
43	348.5 Other Tangible Plant	869	869	869	869	869	837	869	869	869	869	869	869	10,396	5,218
44	**INTANGIBLE PLANT**	950	950	950	950	950	914	950	950	950	950	950	950	11,364	5,720
45	**SUPPLY & PUMPING**	50,664	50,664	50,664	50,664	50,664	50,608	50,664	50,664	50,664	50,664	50,664	50,664	607,912	304,068
46	**WATER TREATMENT PLANT**	31,010	31,010	31,010	31,010	31,010	30,900	31,010	31,010	31,010	31,010	31,010	31,010	372,010	186,049
47	**TRANSMISSION & DISTRIBUTION**	126,882	126,882	126,882	126,882	126,882	126,730	126,882	126,882	126,882	126,882	126,882	126,882	1,522,432	761,337
48	**GENERAL PLANT**	76,745	76,745	76,745	76,745	76,745	76,445	76,745	76,745	76,745	76,745	76,745	76,745	920,840	460,551
49	**TOTAL GROSS ADDITIONS**	286,251	286,251	286,251	286,251	286,251	285,597	286,251	286,251	286,251	286,251	286,251	286,251	3,434,358	1,717,725

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	2,500	0	5,000	2,699	0	0	0	0	0	0	0	0	10,199	5,100
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	1,000	0	0	0	0	0	0	1,000	500
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	22,298	0	0	0	0	0	22,298	11,149
14	311.2 Pumping Equipment	0	5,141	2,760	404	0	0	1,000	0	4,264	0	12,398	24,024	50,011	25,006
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	2,070	1,500	0	2,000	500	500	0	0	0	0	0	0	6,570	3,285
19	320.3 Water Treatment Equipment	4,088	700	1,000	949	653	0	200	2,819	0	0	0	0	10,409	5,205
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	150	0	0	0	0	0	0	0	0	150	75
25	330.4 Distribution Reservoirs	0	4,000	6,000	9,111	15,226	0	5,599	0	3,927	0	6,525	0	50,388	25,196
26	331.4 Transmission & Distribution	0	1,375	0	0	13,454	0	40,795	0	0	0	0	0	55,624	27,813
27	333.4 Services	0	15,000	0	0	0	0	0	0	0	0	0	0	15,000	7,500
28	334.4 Meters & Meter Installation	0	0	0	0	10,000	0	0	0	0	0	0	0	10,000	5,000
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	1,500	0	0	1,500	750
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	11	68	14	0	24	5	0	0	0	0	2,115	2,238	1,116
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	419	2,647	559	0	952	210	0	0	0	0	82,572	87,360	43,678
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	1	7	1	0	2	1	0	0	0	0	212	224	103
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	2	14	3	0	5	1	0	0	0	0	423	448	221
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	10	65	14	0	23	5	0	0	0	0	2,036	2,154	1,077
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**	2,500	5,141	7,760	3,103	0	1,000	23,298	0	4,264	0	12,398	24,024	83,508	41,755
46	**WATER TREATMENT PLANT**	6,158	2,200	1,000	2,949	1,153	500	200	2,819	0	0	0	0	16,979	8,490
47	**TRANSMISSION & DISTRIBUTION**	0	20,375	6,000	9,261	38,680	0	46,394	0	3,927	1,500	6,525	0	132,662	66,334
48	**GENERAL PLANT**	0	444	2,800	592	0	1,007	222	0	0	0	0	67,358	92,423	46,195
49	**TOTAL RETIREMENTS**	8,658	28,160	17,560	15,905	39,833	2,507	70,114	2,819	8,211	1,500	18,923	111,382	325,572	162,774

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	6,082	0.00%	0
3	302.1 Franchises	61,611	0.00%	0
4	339.1 Other Plant & Miscellaneous	34,721	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	558,786	10.05%	56,133
8	305.2 Collecting & Impounding reservoirs	82,472	12.08%	9,959
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	726,290	11.02%	80,053
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	443,763	7.86%	34,966
13	310.2 Power Generation Equipment	262,050	0.00%	0
14	311.2 Pumping Equipment	2,091,305	13.02%	272,193
15	339.2 Other Plant & Miscellaneous	44,633	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	333,245	1.74%	5,783
19	320.3 Water Treatment Equipment	1,609,850	9.85%	158,532
20	321.3 Permeators	1,626	0.00%	0
21	339.3 Other Plant & Miscellaneous	49,489	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	10,095	0.00%	0
25	330.4 Distribution Reservoirs	1,072,801	2.26%	24,294
26	331.4 Transmission & Distribution	8,302,661	36.08%	2,995,943
27	333.4 Services	1,377,098	0.00%	0
28	334.4 Meters & Meter Installation	1,625,872	0.00%	0
29	335.4 Hydrants	316,055	0.00%	0
30	339.4 Other Plant & Miscellaneous	40,657	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	374,692	0.00%	0
34	340.5 Office Furniture & Equipment	463,303	0.00%	0
35	340.51 Computer Equipment	990,327	0.00%	0
36	341.5 Transportation Equipment	1,024,851	0.00%	0
37	342.5 Stores Equipment	4,972	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	263,038	0.00%	0
39	344.5 Laboratory Equipment	49,712	0.00%	0
40	345.5 Power Operated Equipment	536,140	0.00%	0
41	346.5 Communication Equipment	133,400	0.00%	0
42	347.5 Miscellaneous Equipment	21,855	0.00%	0
43	348.5 Other Tangible Plant	106,516	0.00%	0
44	**INTANGIBLE PLANT**	102,414	0.00%	0
45	**SUPPLY & PUMPING**	4,209,299	10.77%	453,304
46	**WATER TREATMENT PLANT**	1,994,210	8.24%	164,315
47	**TRANSMISSION & DISTRIBUTION**	12,745,239	23.70%	3,020,237
48	**GENERAL PLANT**	3,988,606	0.00%	0
49	**TOTAL**	23,039,768	15.79%	3,637,856

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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.	Description	(1)	(2) Water CIAC 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 order 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 reconcilations of past commission orders to books

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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: Kimbell

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	12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93	24,750,423
10	Utility Adjustments to ordered balance (1)	(112,539)
11	1992 Additions	1,112,816
12	1992 Retirements	8,403
13	1992 Adjustments	0
14	1992 Net Additions	1,104,413
15	12/31/92 Balance	25,742,297
16	Balance per order 12/31/92	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	1,323,981
19	1993 Retirements	6,149
20	1993 Adjustments	0
21	1993 Net Additions	1,317,832
22	12/31/93 Balance	27,060,129
23	Balance per order 12/31/93	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	1,064,502
26	1994 Retirements	450
27	1994 Adjustments	0
28	1994 Net Additions	1,064,052
29	12/31/94 Balance	28,124,181
30	Balance per order 12/31/94	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	1,151,536
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,151,536
36	12/31/95 Balance	29,275,717
37	Balance per order 12/31/95	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	12/31/96 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 BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	2,776,579	189,516	2,966,095	0	2,966,095	2,871,338	0	2,871,338	2.34%	67,299
2	Line/Main Extensions	8,028,539	362,687	8,391,226	0	8,391,226	8,209,883	0	8,209,883	2.76%	228,411
3	Meter Installation Fees	5,395,090	227,853	5,622,943	0	5,622,943	5,509,032	0	5,509,032	0.00%	0
4	Contributed Lines	7,003,600	0	7,003,600	0	7,003,600	7,003,600	0	7,003,600	17.28%	1,210,223
5	Cont. Prpty Other than Lines	1,835,829	0	1,835,829	0	1,835,829	1,835,829	0	1,835,829	12.82%	235,425
6	Service Installation Fees	3,084,546	371,480	3,456,026	0	3,456,026	3,270,287	0	3,270,287	0.00%	0
7	**TOTAL WATER CIAC**	28,124,184	1,151,536	29,275,720	0	29,275,720	28,699,969	0	28,699,969	6.07%	1,741,358
8	**FPSC MARGIN RESERVE - CIAC**				624,765	624,765	0	312,385	312,385		

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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	2,776,579	2,791,772	2,807,314	2,822,857	2,838,399	2,854,994	2,871,736	2,888,483	2,904,625	2,920,168	2,935,710	2,950,903	2,966,095	189,516	2,871,338
2	Line/Main Extensions	8,028,539	8,058,654	8,088,769	8,118,885	8,149,000	8,179,550	8,210,100	8,240,650	8,270,765	8,300,881	8,330,996	8,361,111	8,391,226	362,687	8,209,883
3	Meter Installation Fees	5,395,090	5,413,363	5,431,810	5,450,482	5,469,365	5,489,047	5,510,049	5,530,022	5,549,279	5,568,026	5,586,474	5,604,746	5,622,943	227,853	5,509,032
4	Contributed Lines	7,003,600	7,003,600	7,003,600	7,003,600	7,003,600	7,003,600	7,003,600	7,003,600	7,003,600	7,003,600	7,003,600	7,003,600	7,003,600	0	7,003,600
5	Cont. Prpty Other than Lines	1,835,829	1,835,829	1,835,829	1,835,829	1,835,829	1,835,829	1,835,829	1,835,829	1,835,829	1,835,829	1,835,829	1,835,829	1,835,829	0	1,835,829
6	Service Installation Fees	3,084,546	3,114,153	3,144,060	3,174,416	3,205,223	3,237,380	3,272,236	3,304,983	3,336,550	3,367,056	3,396,993	3,428,570	3,458,028	371,480	3,270,287
7	TOTAL WATER CIAC	28,124,184	28,217,371	28,311,383	28,406,069	28,501,416	28,600,400	28,703,553	28,803,577	28,900,649	28,995,560	29,088,572	29,182,759	29,275,720	1,151,536	28,699,969

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	15,193	15,543	15,543	15,543	16,595	16,745	16,745	16,143	15,543	15,543	15,193	15,193	189,516	94,758
2	Line/Main Extensions	30,115	30,115	30,115	30,115	30,550	30,550	30,550	30,115	30,115	30,115	30,115	30,115	362,687	181,344
3	Meter Installation Fees	18,272	18,447	18,672	18,882	19,682	21,002	19,972	19,257	18,747	18,447	18,272	18,197	227,853	113,942
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	29,607	29,907	30,357	30,807	32,157	34,857	32,757	31,557	30,507	29,907	29,807	29,457	371,480	185,741
7	TOTAL NET ADDITIONS	93,187	94,012	94,687	95,347	98,984	103,154	100,024	97,072	94,912	94,012	93,187	92,962	1,151,536	575,786

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 1995
1	Plant Capacity Fees	15,193	15,543	15,543	15,543	16,595	16,745	16,745	16,143	15,543	15,543	15,193	15,193	189,516	94,759
2	Line/Main Extensions	30,115	30,115	30,115	30,115	30,550	30,550	30,550	30,115	30,115	30,115	30,115	30,115	362,687	181,344
3	Meter Installation Fees	18,272	18,447	18,672	18,882	19,682	21,002	19,972	19,257	18,747	18,447	18,272	18,197	227,853	113,942
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	29,607	29,907	30,357	30,807	32,157	34,857	32,757	31,557	30,507	29,907	29,807	29,457	371,480	185,741
7	TOTAL GROSS ADDITIONS	93,187	94,012	94,687	95,347	98,984	103,154	100,024	97,072	94,912	94,012	93,187	92,962	1,151,536	575,786

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 1995
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 - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 1995
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	624,765	624,765	312,385

Note: May not cross-foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the annual balance of accumulated amortization of CIAC, 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-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 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 order 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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC

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	**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	**12/31/91 Balance Per Docket No. 920199-WS, Order No. PSC-93-0423-FOF-WS Dated 03/22/93**	3,868,612
10	Utility Adjustments to ordered balance (1)	(8,217)
11	1992 Additions	650,551
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	650,551
15	**12/31/92 Balance**	4,510,946
16	**Balance per order 12/31/92**	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	700,493
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	700,493
22	**12/31/93 Balance**	5,211,439
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	844,084
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	844,084
29	**12/31/94 Balance**	6,055,523
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	880,941
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	880,941
36	**12/31/95 Balance**	6,936,464
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	0

(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 - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	763,457	108,278	871,735	0	871,735	817,602	0	817,602	2.38%	19,433
2	Line/Main Extensions	1,645,851	191,902	1,837,753	0	1,837,753	1,741,819	0	1,741,819	1.84%	31,968
3	Meter Installation Fees	1,128,488	275,448	1,403,936	0	1,403,936	1,266,232	0	1,266,232	0.00%	0
4	Contributed Lines	1,311,152	163,754	1,474,906	0	1,474,906	1,393,039	0	1,393,039	12.36%	172,171
5	Cont. Prply Other than Lines	629,416	59,799	689,215	0	689,215	659,326	0	659,326	14.77%	97,350
6	Service Installation Fees	577,161	81,760	658,921	0	658,921	618,051	0	618,051	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	6,055,525	880,941	6,936,466	0	6,936,466	6,496,069	0	6,496,069	4.94%	320,922

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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.. 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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.

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(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 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	763,457	772,480	781,503	790,526	799,549	808,572	817,597	826,620	835,643	844,666	853,689	862,712	871,735	108,278	817,602
2	Line/Main Extensions	1,645,851	1,661,844	1,677,837	1,693,830	1,709,823	1,725,816	1,741,795	1,757,788	1,773,781	1,789,774	1,805,767	1,821,760	1,837,753	191,902	1,741,819
3	Meter Installation Fees	1,128,488	1,151,446	1,174,404	1,197,362	1,220,320	1,243,278	1,266,188	1,289,146	1,312,104	1,335,062	1,358,020	1,380,978	1,403,936	275,448	1,266,232
4	Contributed Lines	1,311,152	1,324,800	1,338,448	1,352,096	1,365,744	1,379,392	1,393,018	1,406,666	1,420,314	1,433,962	1,447,610	1,461,258	1,474,906	163,754	1,393,039
5	Cont Prpty Other than Lines	629,416	634,400	639,384	644,368	649,352	654,336	659,311	664,295	669,279	674,263	679,247	684,231	689,215	59,799	658,326
6	Service Installation Fees	577,181	583,978	590,795	597,612	604,429	611,246	618,019	624,836	631,653	638,470	645,287	652,104	658,921	81,760	618,051
7	TOTAL ACC. AMORT. CIAC	6,055,525	6,128,948	6,202,371	6,275,794	6,349,217	6,422,640	6,495,928	6,569,351	6,642,774	6,716,197	6,789,620	6,863,043	6,936,466	880,941	6,496,069

Note: May not cross-foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. (x) 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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.

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. 1995
1	Plant Capacity Fees	9,023	9,023	9,023	9,023	9,023	9,025	9,023	9,023	9,023	9,023	9,023	9,023	108,278	54,145
2	Line/Main Extensions	15,993	15,993	15,993	15,993	15,993	15,979	15,993	15,993	15,993	15,993	15,993	15,993	191,902	95,968
3	Meter Installation Fees	22,958	22,958	22,958	22,958	22,958	22,910	22,958	22,958	22,958	22,958	22,958	22,958	275,448	137,744
4	Contributed Lines	13,648	13,648	13,648	13,648	13,648	13,626	13,648	13,648	13,648	13,648	13,648	13,648	163,754	81,887
5	Cont. Prpty Other than Lines	4,984	4,984	4,984	4,984	4,984	4,975	4,984	4,984	4,984	4,984	4,984	4,984	59,799	29,910
6	Service Installation Fees	6,817	6,817	6,817	6,817	6,817	6,773	6,817	6,817	6,817	6,817	6,817	6,817	81,760	40,880
7	**TOTAL NET ADDITIONS**	73,423	73,423	73,423	73,423	73,423	73,286	73,423	73,423	73,423	73,423	73,423	73,423	880,941	440,544

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	9,023	9,023	9,023	9,023	9,023	9,025	9,023	9,023	9,023	9,023	9,023	9,023	108,278	54,145
2	Line/Main Extensions	15,993	15,993	15,993	15,993	15,993	15,979	15,993	15,993	15,993	15,993	15,993	15,993	191,902	95,968
3	Meter Installation Fees	22,958	22,958	22,958	22,958	22,958	22,910	22,958	22,958	22,958	22,958	22,958	22,958	275,448	137,744
4	Contributed Lines	13,648	13,648	13,648	13,648	13,648	13,626	13,648	13,648	13,648	13,648	13,648	13,648	163,754	81,887
5	Cont. Prpty Other than Lines	4,984	4,984	4,984	4,984	4,984	4,975	4,984	4,984	4,984	4,984	4,984	4,984	59,799	29,910
6	Service Installation Fees	6,817	6,817	6,817	6,817	6,817	6,773	6,817	6,817	6,817	6,817	6,817	6,817	81,760	40,880
7	**TOTAL GROSS ADDITIONS**	73,423	73,423	73,423	73,423	73,423	73,286	73,423	73,423	73,423	73,423	73,423	73,423	880,941	440,544

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Note: May not cross-foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 1995
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 -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 1995
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 -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	2,941,701
20	Jan	3,008,368
21	Feb	3,075,034
22	Mar	3,141,701
23	Apr	3,208,368
24	May	3,275,034
25	Jun	3,341,701
26	Jul	3,408,368
27	Aug	3,475,034
28	Sep	3,541,701
29	Oct	3,608,368
30	Nov	3,675,034
31	Ending Balance 12/31/95	3,741,701
32	Average Balance	3,341,701
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	3,341,701

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

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

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	9,194,170	24,387	9,218,557	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	1,149,274	3,048	1,152,323	

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,598,238	335,186,496	287,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	GROSS UTILITY PLANT	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,364,671)	(82,180,419)	(83,165,368)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	NET UTILITY PLANT	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,068)	(1,524,068)	(1,524,068)	(1,524,068)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	INVESTMENT IN UTILITY PLANT	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	585,483
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	TOTAL OTHER INVESTMENTS	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,237,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	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
25	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
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,538,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

5/30/95 10:12 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,896,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,158)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,388)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,823	219,163	222,703	226,243	203,068
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,696	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,276,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,987,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,184,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,196,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,868,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,067	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,196,639	306,311,119	306,474,076	308,214,095	306,570,488

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

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple 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	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,928	6,498,701	7,049,634	8,154,458	6,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
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	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,679,053	78,649,995	78,620,788	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,038	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,366,801	1,586,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,787,900	1,466,905	1,402,219	1,360,411	1,785,200	2,852,343
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	2,021,536	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,046,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(86,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,187	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,587,553	6,002,174	4,847,215	4,406,862	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	986,787	1,342,636	1,718,543	1,739,626
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,666	14,869,968	13,947,056	14,730,574
27															

5/30/95 10:12 AM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,236,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,508	2,821,307	2,478,022
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	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,808,669	100,069,812	100,363,900	100,647,066	100,904,777	101,158,767	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,866)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
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	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,885	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,518	108,577,311	108,934,394	110,639,581	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,860	301,537,572	301,806,067	300,853,382	302,026,856	303,906,062	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,486

Note: May not [illegible] due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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)	(64,578)	12/31/95 BALANCE	27,208	26,891
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	(64,578)	Above	
15	Composite Non-Used & Useful Plant in Service - % (1)	(1.49%)	A-5 (W)	
16	AVERAGE NON-USED & USEFUL AMOUNT	959		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
17	Average Balance	26,891	Above	
18	Composite Non-Used & Useful Accumulated Depreciation - % (1)	(2.33%)	A-9 (W)	
19	AVERAGE NON-USED & USEFUL AMOUNT	(626)		
20	NET NON-USED AND USEFUL AMOUNT	333		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 - 1995
DEFERRED DEBITS

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	**12/31/94 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	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	12,349,074	0	12,349,074	3,811,825	16,160,899	30.87%	B-4(W), B-3(W)
3	Other Revenue	312,120	0	312,120	0	312,120		B-4(W)
4	**TOTAL OPERATING REVENUES**	12,661,194	0	12,661,194	3,811,825	16,473,019		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	9,194,170	24,387	9,218,557	0	9,218,557		B-5(W)
7	Depreciation net of CIAC Amort	2,102,451	0	2,102,451	0	2,102,451		B-13(W)
8	Amortization	(688)	0	(688)	0	(688)		B-18(W),A-21(W)
9	Taxes Other Than Income	1,725,374	(119,058)	1,606,316	171,532 (A)	1,777,848		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,008,377)	42,546	(965,831)	1,404,243 (B)	438,412		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	12,012,931	(52,125)	11,960,805	1,575,775	13,536,580		
12	**NET OPERATING INCOME**	648,263	52,125	700,388	2,236,050	2,936,438		
13	**RATE BASE**	36,061,291	(309,337)	35,751,954		35,751,954		A-1(W)
14	**RATE OF RETURN**	1.80%		1.96%		8.21%		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.

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Note: May not cross foot due to rounding

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME: Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME: Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	12,349,074	0	12,349,074	4,803,199		17,152,273	38.90%	B-4(W),B-3(W)
3	Other Revenue	312,120	0	312,120	0		312,120		B-4(W)
4	**TOTAL OPERATING REVENUES**	12,661,194	0	12,661,194	4,803,199		17,464,393		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	9,194,170	24,387	9,218,557	0		9,218,557		B-5(W)
7	Depreciation net of CIAC Amort	2,102,451	0	2,102,451	0		2,102,451		B-13(W)
8	Amortization	(688)	0	(688)	0		(688)		B-18(W), A-21(W)
9	Taxes Other Than Income	1,725,374	(119,058)	1,606,316	216,145	(A)	1,822,461		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(1,008,377)	42,546	(965,831)	1,769,453	(B)	803,622		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	12,012,931	(52,125)	11,960,805	1,985,598		13,946,403		
12	**NET OPERATING INCOME**	648,263	52,125	700,388	2,817,601		3,517,989		
13	**RATE BASE**	36,061,291	(309,337)	35,751,954			35,751,954		A-1(W)
14	**RATE OF RETURN**	1.80%		1.96%			9.84%		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 - 1995
REQUIRED AND REQUESTED

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 (%)	11.19%	7.29%	D-1(W)	
3	Rate of Return (%)	9.84%	8.21%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	35,751,954	35,751,954	A-1(W)	
6	Required / Requested Income (L3 x L5)	3,517,992	2,936,438		
7	Adjusted Income Under Present Rates	700,388	700,388	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,817,604	2,236,050		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	4,587,064	3,640,293		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	4,803,208	3,811,825		B-1(W)1/3,2//3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	4,587,064	3,640,293		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,769,460	1,404,243		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	216,144	171,532		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,817,604	2,236,050		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.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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. Purchased Raw Water from Marco Island	24,387	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		24,387	
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. N/A	0	
37			
38	2. Non Used and Useful Property Tax Add-back	230,173	
39			
40	3. Non Used and Useful Property Taxes	(349,231)	
41			
42		(119,058)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	42,546	
45			
46	2.	0	
47			
48		42,546	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(52,125)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	11,064,052	0	11,064,052
4	461.2 Metered - Commercial	1,116,123	0	1,116,123
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	18,110	0	18,110
7	461.5 Metered - Multi-Family	116,230	0	116,230
8	Subtotal Water Sales	12,314,515	0	12,314,515
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	34,559	0	34,559
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	34,559	0	34,559
18	**TOTAL WATER SALES**	12,349,074	0	12,349,074
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	312,120	0	312,120
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**	312,120	0	312,120
26	**TOTAL PRESENT WATER OPERATING REVENUES**	12,661,194	0	12,661,194

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	3,750,812	0	3,750,812	1,583,217	0	1,583,217	597,969	0	597,969	1,569,625	0	1,569,625
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	931,452	0	931,452	393,173	0	393,173	148,494	0	148,494	389,785	0	389,785
4	610 Purchased Water	460,896	24,387	485,283	460,896	24,387	485,283	0	0	0	0	0	0
5	615 Purchased Power	1,010,343	0	1,010,343	980,322	0	980,322	2,076	0	2,076	27,946	0	27,946
6	616 Fuel for Power Production	21,154	0	21,154	21,154	0	21,154	0	0	0	0	0	0
7	618 Chemicals	318,514	0	318,514	318,514	0	318,514	0	0	0	0	0	0
8	620 Materials & Supplies	689,846	0	689,846	582,134	0	582,134	33,023	0	33,023	74,689	0	74,689
9	631 Contractual Services - Eng.	12,503	0	12,503	0	0	0	0	0	0	12,503	0	12,503
10	632 Contractual Services - Acct.	66,384	0	66,384	0	0	0	0	0	0	66,384	0	66,384
11	633 Contractual Services - Legal	40,001	0	40,001	0	0	0	0	0	0	40,001	0	40,001
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	286,663	0	286,663	183,500	0	183,500	0	0	0	103,163	0	103,163
14	641 Rental of Real Building/Real Property	60,423	0	60,423	1,070	0	1,070	0	0	0	59,353	0	59,353
15	642 Rental of Equipment	9,053	0	9,053	6,337	0	6,337	0	0	0	2,716	0	2,716
16	650 Transportation Expense	226,776	0	226,776	174,388	0	174,388	23,362	0	23,362	29,026	0	29,026
17	656 Insurance - Vehicle	45,506	0	45,506	0	0	0	0	0	0	45,506	0	45,506
18	657 Insurance - General Liability	93,541	0	93,541	0	0	0	0	0	0	93,541	0	93,541
19	658 Insurance - Workman's Comp	67,104	0	67,104	28,326	0	28,326	10,696	0	10,696	28,081	0	28,081
20	659 Insurance - Other	9,287	0	9,287	0	0	0	0	0	0	9,287	0	9,287
21	660 Advertising Expense	10,132	0	10,132	0	0	0	0	0	0	10,132	0	10,132
22	666 Reg. Comm. Exp. - Rate Case Amort.	170,599	0	170,599	0	0	0	0	0	0	170,599	0	170,599
23	667 Reg. Comm. Exp. - Other	22,528	0	22,528	0	0	0	0	0	0	22,528	0	22,528
24	670 Bad Debt Expense	81,271	0	81,271	0	0	0	81,271	0	81,271	0	0	0
25	675 Miscellaneous Expenses	809,382	0	809,382	145,017	0	145,017	203,843	0	203,843	460,521	0	460,521
26	TOTAL WATER O & M EXPENSES	9,194,170	24,387	9,218,557	4,878,048	24,387	4,902,435	1,100,736	0	1,100,736	3,215,387	0	3,215,387

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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: Kimbell
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	311,643	287,802	329,476	317,390	320,139	315,494	314,301	314,085	306,950	316,364	305,259	311,910	3,750,811	0	3,750,811
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	77,391	71,470	81,820	78,818	79,501	78,347	78,051	77,998	76,226	78,564	75,808	77,467	931,448	0	931,448
4	610.1-.8 Purchased Water	37,016	35,620	39,955	42,620	42,620	38,950	39,350	37,620	37,955	36,620	36,120	36,460	460,886	24,367	485,253
5	615.1-.8 Purchased Power	83,824	83,729	83,843	83,797	83,748	83,748	83,761	83,722	83,689	83,746	86,354	86,383	1,010,343	0	1,010,343
6	616.1-.8 Fuel for Power Production	1,925	1,276	3,299	2,764	313	742	1,624	1,139	3,395	2,714	1,180	783	21,154	0	21,154
7	618.1-.8 Chemicals	26,852	28,277	24,918	26,776	24,853	26,364	26,476	26,061	25,752	28,846	25,446	28,082	318,514	0	318,514
8	620.1-.8 Materials & Supplies	57,170	76,501	75,526	49,301	59,707	50,436	54,015	54,998	55,229	53,852	58,253	44,855	699,845	0	699,845
9	631.1-.8 Contractual Services - Eng.	1,029	888	1,072	1,070	1,052	1,040	1,048	1,050	1,037	1,059	1,021	1,036	12,503	0	12,503
10	632.1-.8 Contractual Services - Acct.	5,463	5,248	5,682	5,681	5,588	5,521	5,585	5,572	5,504	5,625	5,421	5,503	66,394	0	66,394
11	633.1-.8 Contractual Services - Legal	3,292	3,162	3,430	3,423	3,367	3,327	3,353	3,358	3,317	3,389	3,266	3,316	40,001	0	40,001
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	19,242	23,892	22,728	31,598	21,613	23,290	26,173	26,978	23,254	21,882	21,611	22,402	286,662	0	286,662
14	641.1-.8 Rental of Real Building/Real Property	4,885	5,762	5,089	5,080	4,996	4,937	4,978	4,982	4,921	5,029	4,847	4,920	60,423	0	60,423
15	642.1-.8 Rental of Equipment	662	756	833	1,005	841	732	980	717	707	851	986	936	9,056	0	9,056
16	650.1-.8 Transportation Expense	18,972	18,586	18,974	18,956	18,919	18,865	18,936	18,994	18,839	19,042	18,807	18,883	226,776	0	226,776
17	656.1-.8 Insurance - Vehicle	3,745	3,596	3,902	3,895	3,830	3,785	3,815	3,820	3,773	3,856	3,716	3,772	45,506	0	45,506
18	657.1-.8 Insurance - General Liability	7,898	7,395	8,020	8,006	7,873	7,780	7,842	7,852	7,756	7,926	7,639	7,754	93,541	0	93,541
19	658.1-.8 Insurance - Workman's Comp	5,575	5,149	5,894	5,678	5,727	5,644	5,623	5,619	5,491	5,680	5,461	5,580	67,102	0	67,102
20	659.1-.8 Insurance - Other	764	734	796	795	782	772	779	780	770	787	758	770	9,287	0	9,287
21	660.1-.8 Advertising Expense	834	801	869	867	853	843	849	850	840	859	827	840	10,132	0	10,132
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	14,040	13,487	14,628	14,600	14,360	14,189	14,302	14,320	14,145	14,456	13,931	14,142	170,599	0	170,599
23	667.1-.8 Reg. Comm. Exp. - Other	1,854	1,781	1,932	1,926	1,896	1,874	1,889	1,891	1,868	1,909	1,840	1,867	22,526	0	22,526
24	670.1-.8 Bad Debt Expense	6,794	6,203	6,872	6,823	6,839	6,750	6,938	6,862	6,689	6,949	6,702	6,849	81,271	0	81,271
25	675.1-.8 Miscellaneous Expenses	68,639	64,522	73,516	69,425	70,008	69,935	66,013	66,214	64,869	66,897	64,398	64,945	809,381	0	809,381
26	**TOTAL WATER O & M EXPENSES**	759,511	746,741	813,083	782,295	779,225	763,367	768,661	765,480	752,974	766,485	749,227	747,115	9,194,164	24,367	9,218,551

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	132,475	118,075	144,326	132,851	137,704	135,279	131,667	131,839	127,595	132,238	127,770	131,399	1,583,217	0	1,583,217
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	32,898	29,322	35,841	32,992	34,197	33,595	32,698	32,740	31,686	32,839	31,730	32,631	393,173	0	393,173
4	610.1-.6 Purchased Water	37,016	35,620	39,955	42,620	42,620	38,950	39,350	37,620	37,955	38,820	38,120	38,450	460,896	24,387	485,283
5	615.1-.6 Purchased Power	81,351	81,361	81,271	81,231	81,221	81,251	81,241	81,201	81,201	81,201	83,901	83,691	980,322	0	980,322
6	616.1-.6 Fuel for Power Production	1,925	1,276	3,299	2,764	313	742	1,624	1,139	3,395	2,714	1,160	783	21,154	0	21,154
7	618.1-.6 Chemicals	26,852	28,277	24,918	28,776	24,853	26,364	26,476	26,081	25,752	28,648	25,445	26,092	316,514	0	316,514
8	620.1-.6 Materials & Supplies	48,262	68,076	86,330	40,136	50,642	41,483	44,935	45,940	46,319	44,700	48,430	35,880	582,134	0	582,134
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	10,752	15,736	13,882	22,769	12,929	14,709	19,525	18,318	14,700	13,141	13,188	13,850	183,800	0	183,800
14	641.1-.6 Rental of Real Building/Real Property	0	1,070	0	0	0	0	0	0	0	0	0	0	1,070	0	1,070
15	642.1-.6 Rental of Equipment	638	541	800	772	412	508	753	489	482	421	344	381	6,337	0	6,337
16	650.1-.6 Transportation Expense	14,630	14,510	14,510	14,510	14,510	14,510	14,510	14,585	14,510	14,585	14,510	14,508	174,388	0	174,388
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	2,370	2,112	2,582	2,377	2,464	2,420	2,356	2,359	2,283	2,366	2,288	2,351	28,326	0	28,326
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	13,698	12,557	16,792	12,896	14,093	14,702	10,004	10,345	9,909	10,447	9,981	9,590	145,017	0	145,017
26	TOTAL WATER DIRECT O & M EXPENSES	402,868	408,534	444,305	414,696	415,957	404,511	405,137	402,637	395,787	399,919	395,964	387,806	4,878,048	24,387	4,902,435

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	49,990	45,637	50,566	50,205	50,318	49,664	51,048	50,490	49,215	51,126	49,314	50,397	597,969	0	597,969
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	12,414	11,333	12,557	12,467	12,496	12,333	12,677	12,536	12,222	12,696	12,246	12,515	148,494	0	148,494
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	174	158	176	174	175	172	177	175	171	177	171	175	2,076	0	2,076
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	2,761	2,520	2,793	2,773	2,779	2,743	2,819	2,788	2,718	2,823	2,723	2,783	33,023	0	33,023
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	1,953	1,783	1,976	1,961	1,966	1,940	1,994	1,973	1,923	1,997	1,927	1,969	23,362	0	23,362
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	894	816	905	898	900	888	913	903	880	915	882	902	10,696	0	10,696
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	6,794	6,203	6,872	6,823	6,839	6,750	6,938	6,862	6,689	6,949	6,702	6,849	81,271	0	81,271
25	675.7 Miscellaneous Expenses	17,041	15,557	17,238	17,115	17,153	16,930	17,402	17,212	16,777	17,428	16,811	17,180	203,843	0	203,843
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	92,020	84,008	93,081	92,417	92,625	91,422	93,968	92,941	90,595	94,112	90,777	92,770	1,100,736	0	1,100,736

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	129,178	124,090	134,584	134,333	132,117	130,551	131,587	131,756	130,140	133,001	126,175	130,114	1,569,625	0	1,569,625
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	32,079	30,815	33,421	33,359	32,809	32,420	32,677	32,719	32,318	33,026	31,330	32,311	389,785	0	389,785
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	2,300	2,209	2,396	2,392	2,352	2,324	2,343	2,346	2,317	2,368	2,282	2,317	27,946	0	27,946
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	6,147	5,905	6,404	6,392	6,287	6,212	6,261	6,269	6,193	6,329	6,099	6,191	74,689	0	74,689
9	631.8	Contractual Services - Eng.	1,029	988	1,072	1,070	1,052	1,040	1,048	1,050	1,037	1,059	1,021	1,036	12,503	0	12,503
10	632.8	Contractual Services - Acct.	5,463	5,248	5,692	5,681	5,588	5,521	5,565	5,572	5,504	5,625	5,421	5,503	66,384	0	66,384
11	633.8	Contractual Services - Legal	3,292	3,162	3,430	3,423	3,367	3,327	3,353	3,358	3,317	3,389	3,266	3,316	40,001	0	40,001
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	8,490	8,156	8,845	8,829	8,683	8,580	8,648	8,660	8,553	8,741	8,424	8,552	103,163	0	103,163
14	641.8	Rental of Real Building/Real Property	4,885	4,692	5,089	5,080	4,996	4,937	4,976	4,982	4,921	5,029	4,847	4,920	59,353	0	59,353
15	642.8	Rental of Equipment	224	215	233	232	229	226	228	228	225	230	222	225	2,716	0	2,716
16	650.8	Transportation Expense	2,389	2,295	2,489	2,484	2,443	2,414	2,433	2,438	2,407	2,460	2,370	2,406	29,026	0	29,026
17	656.8	Insurance - Vehicle	3,745	3,598	3,902	3,895	3,830	3,785	3,815	3,820	3,773	3,856	3,716	3,772	45,506	0	45,506
18	657.8	Insurance - General Liability	7,698	7,395	8,020	8,006	7,873	7,780	7,842	7,852	7,756	7,926	7,639	7,754	93,541	0	93,541
19	658.8	Insurance - Workmen's Comp	2,311	2,220	2,408	2,403	2,364	2,336	2,354	2,357	2,328	2,379	2,293	2,326	28,081	0	28,081
20	659.8	Insurance - Other	764	734	796	795	782	772	779	780	770	787	758	770	9,287	0	9,287
21	660.8	Advertising Expense	834	801	869	867	853	843	849	850	840	858	827	840	10,132	0	10,132
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	14,040	13,487	14,626	14,600	14,360	14,189	14,302	14,320	14,145	14,456	13,931	14,142	170,599	0	170,599
23	667.8	Reg. Comm. Exp. - Other	1,854	1,781	1,932	1,928	1,896	1,874	1,889	1,891	1,868	1,909	1,840	1,867	22,528	0	22,528
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	37,900	36,407	39,486	39,413	38,763	38,303	38,607	38,657	38,183	38,022	37,606	38,175	460,521	0	460,521
26		TOTAL WATER ALLOCATED A & G EXPENSES	264,622	254,198	275,696	275,182	270,643	267,435	269,556	269,902	266,592	272,454	262,567	266,540	3,215,387	0	3,215,387

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

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

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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: Kimbell
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No.	Account Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	3,750,812	0	0	0	0	0	0	0	0	0	0	3,750,812
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	931,452	0	0	0	0	0	0	0	0	0	0	931,452
4	610.1-.8	Purchased Water	460,896	24,387	0	0	0	0	0	0	0	0	24,387	485,283
5	615.1-.8	Purchased Power	1,010,343	0	0	0	0	0	0	0	0	0	0	1,010,343
6	616.1-.8	Fuel for Power Production	21,154	0	0	0	0	0	0	0	0	0	0	21,154
7	618.1-.8	Chemicals	318,514	0	0	0	0	0	0	0	0	0	0	318,514
8	620.1-.8	Materials & Supplies	689,846	0	0	0	0	0	0	0	0	0	0	689,846
9	631.1-.8	Contractual Services - Eng.	12,503	0	0	0	0	0	0	0	0	0	0	12,503
10	632.1-.8	Contractual Services - Acct.	66,384	0	0	0	0	0	0	0	0	0	0	66,384
11	633.1-.8	Contractual Services - Legal	40,001	0	0	0	0	0	0	0	0	0	0	40,001
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	286,663	0	0	0	0	0	0	0	0	0	0	286,663
14	641.1-.8	Rental of Real Building/Real Property	60,423	0	0	0	0	0	0	0	0	0	0	60,423
15	642.1-.8	Rental of Equipment	9,053	0	0	0	0	0	0	0	0	0	0	9,053
16	650.1-.8	Transportation Expense	226,776	0	0	0	0	0	0	0	0	0	0	226,776
17	656.1-.8	Insurance - Vehicle	45,506	0	0	0	0	0	0	0	0	0	0	45,506
18	657.1-.8	Insurance - General Liability	93,541	0	0	0	0	0	0	0	0	0	0	93,541
19	658.1-.8	Insurance - Workman's Comp	67,104	0	0	0	0	0	0	0	0	0	0	67,104
20	659.1-.8	Insurance - Other	9,287	0	0	0	0	0	0	0	0	0	0	9,287
21	660.1-.8	Advertising Expense	10,132	0	0	0	0	0	0	0	0	0	0	10,132
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	170,599	0	0	0	0	0	0	0	0	0	0	170,599
23	667.1-.8	Reg. Comm. Exp. - Other	22,528	0	0	0	0	0	0	0	0	0	0	22,528
24	670.1-.8	Bad Debt Expense	81,271	0	0	0	0	0	0	0	0	0	0	81,271
25	675.1-.8	Miscellaneous Expenses	809,382	0	0	0	0	0	0	0	0	0	0	809,382
26		TOTAL WATER O & M EXPENSES	9,194,170	24,387	0	0	0	0	0	0	0	0	24,387	9,218,557

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	1,583,217	0	0	0	0	0	0	0	0	0	0	1,583,217
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	393,173	0	0	0	0	0	0	0	0	0	0	393,173
4	610.1-.6	Purchased Water	460,896	24,387	0	0	0	0	0	0	0	0	24,387	485,283
5	615.1-.6	Purchased Power	980,322	0	0	0	0	0	0	0	0	0	0	980,322
6	616.1-.6	Fuel for Power Production	21,154	0	0	0	0	0	0	0	0	0	0	21,154
7	618.1-.6	Chemicals	318,514	0	0	0	0	0	0	0	0	0	0	318,514
8	620.1-.6	Materials & Supplies	582,134	0	0	0	0	0	0	0	0	0	0	582,134
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	183,500	0	0	0	0	0	0	0	0	0	0	183,500
14	641.1-.6	Rental of Real Building/Real Property	1,070	0	0	0	0	0	0	0	0	0	0	1,070
15	642.1-.6	Rental of Equipment	6,337	0	0	0	0	0	0	0	0	0	0	6,337
16	650.1-.6	Transportation Expense	174,388	0	0	0	0	0	0	0	0	0	0	174,388
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	28,326	0	0	0	0	0	0	0	0	0	0	28,326
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	145,017	0	0	0	0	0	0	0	0	0	0	145,017
26		TOTAL WATER DIRECT O & M EXPENSES	4,878,048	24,387	0	0	0	0	0	0	0	0	24,387	4,902,435

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 ALLOCATED CUSTOMER ACCOUNTS EXPENSES						
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	597,969	0	0	0	0	0	0	0	0	0	0	597,969
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	148,494	0	0	0	0	0	0	0	0	0	0	148,494
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	2,076	0	0	0	0	0	0	0	0	0	0	2,076
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	33,023	0	0	0	0	0	0	0	0	0	0	33,023
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	23,362	0	0	0	0	0	0	0	0	0	0	23,362
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	10,698	0	0	0	0	0	0	0	0	0	0	10,698
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	81,271	0	0	0	0	0	0	0	0	0	0	81,271
25	675.7	Miscellaneous Expenses	203,843	0	0	0	0	0	0	0	0	0	0	203,843
26	TOTAL WATER CUSTOMER ACCOUNT EXPENSES		1,100,736	0	0	0	0	0	0	0	0	0	0	1,100,736

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 ALLOCATED A&G EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	1,569,625	0	0	0	0	0	0	0	0	0	0	1,569,625
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	389,785	0	0	0	0	0	0	0	0	0	0	389,785
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	27,946	0	0	0	0	0	0	0	0	0	0	27,946
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	74,689	0	0	0	0	0	0	0	0	0	0	74,689
9	631.8	Contractual Services - Eng.	12,503	0	0	0	0	0	0	0	0	0	0	12,503
10	632.8	Contractual Services - Acct.	66,384	0	0	0	0	0	0	0	0	0	0	66,384
11	633.8	Contractual Services - Legal	40,001	0	0	0	0	0	0	0	0	0	0	40,001
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	103,163	0	0	0	0	0	0	0	0	0	0	103,163
14	641.8	Rental of Real Building/Real Property	59,353	0	0	0	0	0	0	0	0	0	0	59,353
15	642.8	Rental of Equipment	2,716	0	0	0	0	0	0	0	0	0	0	2,716
16	650.8	Transportation Expense	29,026	0	0	0	0	0	0	0	0	0	0	29,026
17	656.8	Insurance - Vehicle	45,506	0	0	0	0	0	0	0	0	0	0	45,506
18	657.8	Insurance - General Liability	93,541	0	0	0	0	0	0	0	0	0	0	93,541
19	658.8	Insurance - Workman's Comp	28,081	0	0	0	0	0	0	0	0	0	0	28,081
20	659.8	Insurance - Other	9,287	0	0	0	0	0	0	0	0	0	0	9,287
21	660.8	Advertising Expense	10,132	0	0	0	0	0	0	0	0	0	0	10,132
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	170,599	0	0	0	0	0	0	0	0	0	0	170,599
23	667.8	Reg. Comm. Exp. - Other	22,528	0	0	0	0	0	0	0	0	0	0	22,528
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	460,521	0	0	0	0	0	0	0	0	0	0	460,521
26		TOTAL WATER A & G EXPENSES	3,215,387	0	0	0	0	0	0	0	0	0	0	3,215,387

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross-foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees	3,643,597	3,750,812	107,214	2.94%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	873,375	931,452	58,077	6.65%
4	610.1-.8	Purchased Water	521,331	485,283	(36,048)	(6.91%)
5	615.1-.8	Purchased Power	826,100	1,010,343	184,244	22.30%
6	616.1-.8	Fuel for Power Production	13,299	21,154	7,855	59.06%
7	618.1-.8	Chemicals	176,911	318,514	141,603	80.04%
8	620.1-.8	Materials & Supplies	778,032	689,846	(88,187)	(11.33%)
9	631.1-.8	Contractual Services - Eng.	0	12,503	12,503	100.00%
10	632.1-.8	Contractual Services - Acct.	64,242	66,384	2,142	3.33%
11	633.1-.8	Contractual Services - Legal	50,929	40,001	(10,928)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	464,306	286,663	(177,643)	(38.26%)
14	641.1-.8	Rental of Real Building/Real Property	56,999	60,423	3,424	6.01%
15	642.1-.8	Rental of Equipment	11,873	9,053	(2,820)	(23.75%)
16	650.1-.8	Transportation Expense	213,356	226,776	13,421	6.29%
17	656.1-.8	Insurance - Vehicle	42,170	45,506	3,336	7.91%
18	657.1-.8	Insurance - General Liability	96,483	93,541	(2,941)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	64,850	67,104	2,254	3.48%
20	659.1-.8	Insurance - Other	8,757	9,287	530	6.05%
21	660.1-.8	Advertising Expense	10,398	10,132	(266)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	174,547	170,599	(3,948)	(2.26%)
23	667.1-.8	Reg. Comm. Exp. - Other	34,187	22,528	(11,659)	(34.10%)
24	670.1-.8	Bad Debt Expense	46,958	81,271	34,313	73.07%
25	675.1-.8	Miscellaneous Expenses	632,824	809,382	176,558	27.90%
26	**TOTAL WATER O & M EXPENSES**		8,805,524	9,218,557	413,034	4.69%
27	**TOTAL (LESS ACCTS 666 & 667)**		8,596,790	9,025,430	428,640	4.99%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.1-.6	Salaries & Wages - Employees	1,540,046	1,583,217	43,171	2.80%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	369,154	393,173	24,019	6.51%
4	610.1-.6	Purchased Water	521,331	485,283	(36,048)	(6.91%)
5	615.1-.6	Purchased Power	799,172	980,322	181,150	22.67%
6	616.1-.6	Fuel for Power Production	13,299	21,154	7,855	59.06%
7	618.1-.6	Chemicals	176,911	318,514	141,603	80.04%
8	620.1-.6	Materials & Supplies	663,690	582,134	(81,556)	(12.29%)
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	286,913	183,500	(103,413)	(36.04%)
14	641.1-.6	Rental of Real Building/Real Property	1,531	1,070	(461)	(30.11%)
15	642.1-.6	Rental of Equipment	8,336	6,337	(1,999)	(23.98%)
16	650.1-.6	Transportation Expense	179,589	174,388	(5,201)	(2.90%)
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	27,407	28,326	919	3.35%
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	96,386	145,017	48,631	50.45%
26		**TOTAL WATER O & M EXPENSES**	4,683,765	4,902,435	218,670	4.67%
27		**TOTAL (LESS ACCTS 666 & 667)**	4,683,765	4,902,435	218,670	4.67%

NOTE: See Volume II for variance explanations.

5/30/95 11:55 AM B07W2.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) Difference Amount (3 - 2)	(4) Difference % (4 / 2)
1	601.7	Salaries & Wages - Employees	618,396	597,969	(20,426)	(3.30%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	148,229	148,494	264	0.18%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	2,356	2,076	(281)	(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	36,987	33,023	(3,964)	(10.72%)
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	5,377	0	(5,377)	(100.00%)
15	642.7	Rental of Equipment	129	0	(129)	(100.00%)
16	650.7	Transportation Expense	15,081	23,362	8,281	54.91%
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	11,007	10,698	(310)	(2.82%)
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	46,958	81,271	34,313	73.07%
25	675.7	Miscellaneous Expenses	44,096	203,843	159,748	362.27%
26	TOTAL WATER O & M EXPENSES		928,617	1,100,736	172,119	18.53%
27	TOTAL (LESS ACCTS 666 & 667)		928,617	1,100,736	172,119	18.53%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.8	Salaries & Wages - Employees		1,485,156	1,569,625	84,470	5.69%
2	603.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.8	Employee Pensions & Benefits		355,992	389,785	33,793	9.49%
4	610.8	Purchased Water		0	0	0	0.00%
5	615.8	Purchased Power		24,571	27,946	3,374	13.73%
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		77,355	74,689	(2,667)	(3.45%)
9	631.8	Contractual Services - Eng.		0	12,503	12,503	100.00%
10	632.8	Contractual Services - Acct.		64,242	66,384	2,142	3.33%
11	633.8	Contractual Services - Legal		50,929	40,001	(10,928)	(21.46%)
12	634.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.8	Contractual Services - Other		177,393	103,163	(74,230)	(41.84%)
14	641.8	Rental of Real Building/Real Property		50,091	59,353	9,262	18.49%
15	642.8	Rental of Equipment		3,408	2,716	(692)	(20.30%)
16	650.8	Transportation Expense		18,685	29,026	10,341	55.34%
17	656.8	Insurance - Vehicle		42,170	45,506	3,336	7.91%
18	657.8	Insurance - General Liability		96,483	93,541	(2,941)	(3.05%)
19	658.8	Insurance - Workman's Comp		26,436	28,081	1,645	6.22%
20	659.8	Insurance - Other		8,757	9,287	530	6.05%
21	660.8	Advertising Expense		10,398	10,132	(266)	(2.56%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.		174,547	170,599	(3,948)	(2.26%)
23	667.8	Reg. Comm. Exp. - Other		34,187	22,528	(11,659)	(34.10%)
24	670.8	Bad Debt Expense		0	0	0	0.00%
25	675.8	Miscellaneous Expenses		492,342	460,521	(31,820)	(6.46%)
26	TOTAL WATER O & M EXPENSES			3,193,141	3,215,387	22,245	0.70%
27	TOTAL (LESS ACCTS 666 & 667)			2,984,407	3,022,259	37,852	1.27%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1995

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 - 1995

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

FPSC
Schedule: B-10(W)
Page 1 of 1
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	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					
8	Estimate Through				
9	[ ] PAA				
10	[x] Commission Hearing				
11					
12	Amortization Period 4 Years				
13	Explanation if different from Section 367.0816, Florida Statutes:				
14					
15	Amortization of Rate Case Expense:		(A)		
16			Total	Water	
17					
18	Prior Unamortized Rate Case Expense				
19	Marco Island	Docket No. 920655-WS	$134,310		
20	GIGA	Docket No. 920199-WS	840,374		
21	Lehigh	Docket No. 911188-WS	99,988		
22			1,074,672		
23	Current Rate Case Expense				
24					
25	Total Projected Rate Case Expense				
26					
27	Annual Amortization		$373,256	$170,599	
28					
29	Method of Allocation Between Plants:				
30	Average Number of Customers (Plant Specific)				
31	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
32					

Note: May not cross foot due to rounding

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 - 1995

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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 Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

30	Allocated Items	Allocation Basis	Recap Schedules
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	*Average Gross Plant (Total Company)*	B-16 (W)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1995 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	255,465	40	2.50%	6,383	0	6,383	0.00%	0	6,383
4	339.1	Other Plant & Misc.	91,220	25	4.00%	3,646	0	3,646	0.00%	0	3,646
5		**SOURCE OF SUPPLY & PUMPING**									
6	303.2	Land & Land Rights	446,400	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	1,655,190	33	3.03%	50,154	0	50,154	9.99%	5,012	45,142
8	305.2	Collect. & Impound.	217,043	50	2.00%	4,337	0	4,337	13.26%	575	3,762
9	306.2	Lake, River & Other	0	NA	NA	0	0	0	0.00%	0	0
10	307.2	Wells & Springs	3,381,490	30	3.33%	112,605	0	112,605	11.71%	13,183	99,422
11	308.2	Infiltration Galleries	0	NA	NA	0	0	0	0.00%	0	0
12	309.2	Supply Mains	1,862,644	35	2.86%	53,271	0	53,271	8.72%	4,646	48,625
13	310.2	Power Generation Equpi.	2,052,176	20	5.00%	102,610	0	102,610	0.00%	0	102,610
14	311.2	Pumping Equipment	5,842,406	20	5.00%	292,125	0	292,125	11.36%	32,049	260,076
15	339.2	Other Plant & Misc.	70,258	25	4.00%	2,810	0	2,810	0.00%	0	2,810
16		**WATER TREATMENT PLANT**									
17	303.3	Land & Land Rights	248,183	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	2,011,045	33	3.03%	60,937	0	60,937	0.92%	560	60,377
19	320.3	Water Treatment Equip.	6,753,768	22	4.55%	307,297	0	307,297	7.26%	22,307	284,990
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.	57,960	25	4.00%	2,318	0	2,318	0.00%	0	2,318
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	64,023	33	3.03%	1,940	0	1,940	0.00%	0	1,940
25	330.4	Distr. Reservoirs	5,002,838	37	2.70%	135,077	0	135,077	1.95%	2,631	132,446
26	331.4	Transmission & Distribution	40,935,673	43	2.33%	953,800	0	953,800	42.53%	405,660	548,140
27	333.4	Services	6,564,875	40	2.50%	164,121	0	164,121	0.00%	0	164,121
28	334.4	Meters & Meter Installation	4,420,809	20	5.00%	221,043	0	221,043	0.00%	0	221,043
29	335.4	Hydrants	1,765,830	45	2.22%	39,200	0	39,200	0.00%	0	39,200
30	339.4	Other Plant & Misc.	181,331	25	4.00%	7,251	0	7,251	0.00%	0	7,251
31		**GENERAL PLANT**									
32	303.5	Land & Land Rights	175,570	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	1,659,108	40	2.50%	41,474	0	41,474	0.00%	0	41,474
34	340.5	Office Furniture & Equipment	1,023,502	15	6.67%	68,270	0	68,270	0.00%	0	68,270
35	340.51	Computer Equipment	2,479,589	6	16.67%	413,344	0	413,344	0.00%	0	413,344
36	341.5	Transportation Equipment	1,481,141	6	16.67%	246,908	0	246,908	0.00%	0	246,908
37	342.5	Stores Equipment	15,742	18	5.56%	878	0	878	0.00%	0	878
38	343.5	Tools, Shop & Garage	561,850	16	6.25%	35,118	0	35,118	0.00%	0	35,118
39	344.5	Laboratory Equipment	339,723	15	6.67%	22,662	0	22,662	0.00%	0	22,662
40	345.5	Power Operated Equipment	539,085	12	8.33%	44,909	0	44,909	0.00%	0	44,909
41	346.5	Communication Equipment	279,484	10	10.00%	27,955	0	27,955	0.00%	0	27,955
42	347.5	Miscellaneous Equipment	130,865	15	6.67%	8,726	0	8,726	0.00%	0	8,726
43	348.5	Other Tangible Plant	103,906	10	10.00%	10,396	0	10,396	0.00%	0	10,396
44		**INTANGIBLE PLANT**	400,047		2.84%	11,364	0	11,364	0.00%	0	11,364
45		**SUPPLY & PUMPING**	15,327,607		3.97%	607,912	0	607,912	9.12%	55,465	552,447
46		**WATER TREATMENT PLANT**	9,078,245		4.10%	372,010	0	372,010	6.15%	22,867	349,143
47		**TRANSMISSION & DISTRIBUTION**	58,993,038		2.58%	1,522,432	0	1,522,432	26.82%	408,291	1,114,141
48		**GENERAL PLANT**	8,789,575		10.47%	920,640	0	920,640	0.00%	0	920,640
49		**TOTAL DEPRECIATION EXPENSE**	92,588,512		3.71%	3,434,358	0	3,434,358	14.17%	486,623	2,947,735
50		**LESS: AMORTIZATION OF CIAC**				(880,941)	0	(880,941)	4.05%	(35,657)	(845,284)
51		**ET DEPRECIATION EXPENSE - WATER**				2,553,417	0	2,553,417		450,966	2,102,451

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 - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1995 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	2,871,338	3.77%	108,278	0	108,278	1.67%	1,806	106,472
2	Line/Main Extension Fees	8,209,883	2.34%	191,902	0	191,902	2.00%	3,840	188,062
3	Meter Installation Fees	5,509,032	5.00%	275,448	0	275,448	0.00%	0	275,448
4	Contributed Lines	7,003,600	2.34%	163,754	0	163,754	13.23%	21,669	142,085
5	Contributed Property Other Than Lines	1,835,829	3.26%	59,799	0	59,799	13.95%	8,342	51,457
6	Service Installation Fees	3,270,287	2.50%	81,760	0	81,760	0.00%	0	81,760
7	TOTAL WATER CIAC AMORT. EXP.	28,699,969		880,941	0	880,941		35,657	845,284

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 - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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) 1995 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	1,655,190	50,154	3.03%
3	305.2 Collecting & Impounding reservoirs	217,043	4,337	2.00%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	3,381,490	112,605	3.33%
6	308.2 Infiltration Galleries & Tunnels	0	0	0.00%
7	309.2 Supply Mains	1,862,644	53,271	2.86%
8	310.2 Power Generation Equipment	2,052,176	102,610	5.00%
9	311.2 Pumping Equipment	5,642,406	282,125	5.00%
10	339.2 Other Plant & Miscellaneous	70,258	2,810	4.00%
11	304.3 Structures & Improvements	2,011,045	60,937	3.03%
12	320.3 Water Treatment Equipment	6,753,768	307,297	4.55%
13	321.3 Permeators	7,289	1,458	20.00%
14	339.3 Other Plant & Miscellaneous	57,960	2,318	4.00%
15	330.4 Distribution Reservoirs	5,002,838	135,077	2.70%
16	**COMPOSITE RATE**	28,714,107	1,114,999	3.88%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	64,023	1,940	3.03%
19	331.4 Transmission & Distribution	40,935,673	953,800	2.33%
20	335.4 Hydrants	1,765,830	39,200	2.22%
21	339.4 Other Plant & Miscellaneous	181,331	7,251	4.00%
22	**COMPOSITE RATE**	42,946,857	1,002,191	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	4,420,809	221,043	5.00%
25	**COMPOSITE RATE**	4,420,809	221,043	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	6,564,675	164,121	2.50%
28	**COMPOSITE RATE**	6,564,675	164,121	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	28,714,107	1,114,999	3.88%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	42,946,857	1,002,191	2.33%
32	Meter Installation Fees (Line 25)	4,420,809	221,043	5.00%
33	Service Installation Fees (Line 28)	6,564,675	164,121	2.50%
34	**COMPOSITE RATE**	82,646,448	2,502,354	3.03%

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 - 1995
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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)

Line No.	(1) (PRESENT INCOME)	(2) 1995 TAXES OTHER THAN INCOME Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
1	REGULATORY ASSESSMENT FEES (RAFs): (4.5%)	569,754	0	569,754	B-4(W)	
2	PAYROLL TAXES: (8.0%)	300,065	0	300,065	B-5(W)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	TOTAL PAYROLL TAXES	300,065	0	300,065		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	855,555	0	855,555		
8	Non-used & Useful Property Tax Add-back (1)	0	230,173	230,173		
9	Adjusted Real Estate & Personal Property Tax	855,555	230,173	1,085,728		
10	Non-used & Useful Percent (2)			32.17%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(349,231)	(349,231)		
12	TOTAL USED & USEFUL REAL EST. TAXES	855,555	(119,058)	736,497		
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)	1,725,374	(119,058)	1,606,316		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 - 1995
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	12,661,194	0	12,661,194	B-4(W)
3	Less:				
4	O & M Expenses	9,194,170	24,387	9,218,557	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,102,451	0	2,102,451	B-13(W)
6	Amortization	(688)	0	(688)	B-18(W), A-21(S)
7	Taxes Other Than Income	1,725,374	(119,058)	1,606,316	B-15(W)
8	Pre-Tax Operating Expenses	13,021,308	(94,671)	12,926,637	
9	**PRE-TAX OPERATING INCOME**	(360,114)	94,671	(265,443)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(360,114)	94,671	(265,443)	
12	Less:				
13	Interest Expense:				
14	Rate Base	36,061,291	(309,337)	35,751,954	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	1,821,095	(15,622)	1,805,474	C-3
17	Net Taxable Income (L11 - L16)	(2,181,209)	110,293	(2,070,917)	
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)	(841,401)	42,546	(798,856)	
20	Less:				
21	Parent Debt Adjustment	144,021	0	144,021	C-1(W)
22	Investment Tax Credit	22,955	0	22,955	C-7(W)
23	**TOTAL INCOME TAXES**	(1,008,377)	42,546	(965,832)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / FPSC Jurisdiction - Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [ ] Non FPSC [ ]

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.	(53)	0	(53)	From Below	
5	**NET AMORTIZATION EXPENSE**	(688)	0	(688)		B-1 (W)

NON-USED AND USEFUL ACQUISITION ADJUSTMENTS AMORTIZATION CALCULATION:

		1995 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)	(8.30%)	0.00%	(8.30%)	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	(53)	0	(53)		To Above

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

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	58,530,582	801,000	59,331,582	A-5 (W)
2	Utility Land & Land Rights	7,377,106	0	7,377,106	A-5 (W)
3	Non-Used and Useful	(2,316,032)	0	(2,316,032)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(15,980,688)	0	(15,980,688)	A-9 (W)
6	CIAC	(10,773,447)	0	(10,773,447)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(108,096)	(108,096)	A-12 (W)
8	Accumulated Amortization of CIAC	2,875,864	0	2,875,864	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	(1,151,480)	0	(1,151,480)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(111,259)	0	(111,259)	Vol. II
13	Deferred Taxes	1,409,749	0	1,409,749	C-7 (W)
14	Working Capital Allowance	700,027	0	700,027	A-17 (W)
15	Other	1,465,808	0	1,465,808	A-21(W)
16	**TOTAL WATER RATE BASE**	42,026,230	692,904	42,719,134	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. Lehigh Line Extensions	1,602,000	801,000	
3				
4	2.	0	0	
5				
6				
7		1,602,000	801,000	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1. FPSC Margin Reserve	(216,192)	(108,096)	
38				
39	2.	0	0	
40				
41				
42		(216,192)	(108,096)	
43				
44	**SUBTOTAL**	1,385,808	692,904	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1,385.808	692.904	

5/30/95 8:09 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 04/30/92 (Marco Island)**		34,073,277
10	Utility Adjustments to ordered balance (1)		22,454
11	1992 Additions		731,117
12	1992 Retirements		10,809
13	1992 Adjustments		0
14	1992 Net Additions		720,307
15	**12/31/92 Balance**		49,824,650
16	**Balance per order 12/31/92 and 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)**		484,532
17	Utility Adjustments to ordered balance (1)		118,448
18	1993 Additions		1,795,264
19	1993 Retirements		100,818
20	1993 Adjustments	General Plant Allocation True-up	1,061,711
21	1993 Net Additions		2,756,158
22	**12/31/93 Balance**		53,163,788
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		9,111,716
26	1994 Retirements		81,572
27	1994 Adjustments		0
28	1994 Net Additions		9,030,144
29	**12/31/94 Balance**		62,213,931
30	**Balance per order 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	73,879
32	1995 Additions		7,630,870
33	1995 Retirements		391,115
34	1995 Adjustments	Lehigh Line extensions	1,602,000
35	1995 Net Additions		8,841,755
36	**12/31/95 Balance**		71,129,565
37	**Balance per order 12/31/95**		0
38	Utility Adjustments to ordered balance (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	**12/31/96 Balance**		0

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

5/30/95 8:10 AM A04W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) 1995 PLANT IN SERVICE Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
1	**INTANGIBLE PLANT**										
2	301.1 Organization	54,112	0	0	0	54,112	0	54,112	54,112	0	54,112
3	302.1 Franchises	16,716	0	0	0	16,716	0	16,716	16,716	0	16,716
4	339.1 Other Plant & Miscellaneous	142	0	0	0	142	0	142	142	0	142
5	**SOURCE OF SUPPLY & PUMPING**										
6	303.2 Land & Land Rights	4,784,438	4,953,962	0	4,953,962	9,738,400	0	9,738,400	7,261,420	0	7,261,420
7	304.2 Structures & Improvements	804,491	0	0	0	804,491	0	804,491	804,491	0	804,491
8	305.2 Collecting & Impounding reservoirs	219,466	0	0	0	219,466	0	219,466	219,466	0	219,466
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	929,831	40,084	(53,153)	(13,069)	916,762	0	916,762	923,297	0	923,297
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	5,883,377	0	(60,762)	(60,762)	5,822,615	0	5,822,615	5,852,996	0	5,852,996
13	310.2 Power Generation Equipment	390,919	0	0	0	390,919	0	390,919	390,919	0	390,919
14	311.2 Pumping Equipment	4,108,208	65,612	(76,703)	(11,091)	4,097,117	0	4,097,117	4,102,662	0	4,102,662
15	339.2 Other Plant & Miscellaneous	36,527	0	0	0	36,527	0	36,527	36,527	0	36,527
16	**WATER TREATMENT PLANT**										
17	303.3 Land & Land Rights	55,146	0	0	0	55,146	0	55,146	55,146	0	55,146
18	304.3 Structures & Improvements	3,949,766	0	0	0	3,949,766	0	3,949,766	3,949,766	0	3,949,766
19	320.3 Water Treatment Equipment	13,155,383	1,134,888	(161,837)	973,051	14,128,434	0	14,128,434	13,641,906	0	13,641,906
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	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**										
23	303.4 Land & Land Rights	1,503	0	0	0	1,503	0	1,503	1,503	0	1,503
24	304.4 Structures & Improvements	88,812	0	0	0	88,812	0	88,812	88,812	0	88,812
25	330.4 Distribution Reservoirs	2,450,797	0	0	0	2,450,797	0	2,450,797	2,450,798	0	2,450,798
26	331.4 Transmission & Distribution	14,935,014	721,453	(7,582)	713,871	15,648,885	1,602,000	17,250,885	15,291,949	801,000	16,092,949
27	333.4 Services	3,141,097	88,198	0	88,198	3,229,294	0	3,229,294	3,185,195	0	3,185,195
28	334.4 Meters & Meter Installation	2,158,378	113,732	0	113,732	2,272,111	0	2,272,111	2,215,244	0	2,215,244
29	335.4 Hydrants	607,649	8,814	0	8,814	616,463	0	616,463	612,056	0	612,056
30	339.4 Other Plant & Miscellaneous	2,037	0	0	0	2,037	0	2,037	2,037	0	2,037
31	**GENERAL PLANT**										
32	303.5 Land & Land Rights	59,037	0	0	0	59,037	0	59,037	59,037	0	59,037
33	304.5 Structures & Improvements	526,329	63,856	(752)	63,104	589,433	0	589,433	557,882	0	557,882
34	340.5 Office Furniture & Equipment	321,126	46,061	0	46,061	367,187	0	367,187	344,157	0	344,157
35	340.51 Computer Equipment	791,154	85,236	0	85,236	876,390	0	876,390	833,773	0	833,773
36	341.5 Transportation Equipment	481,402	62,648	(29,375)	33,273	514,675	0	514,675	498,039	0	498,039
37	342.5 Stores Equipment	5,227	132	0	132	5,360	0	5,360	5,293	0	5,293
38	343.5 Tools, Shop & Garage Equipment	179,957	18,008	(75)	17,933	197,890	0	197,890	188,925	0	188,925
39	344.5 Laboratory Equipment	51,083	126,301	0	126,301	177,384	0	177,384	114,234	0	114,234
40	345.5 Power Operated Equipment	178,415	5,868	(150)	5,718	184,133	0	184,133	181,273	0	181,273
41	346.5 Communication Equipment	81,173	25,610	0	25,610	106,783	0	106,783	93,979	0	93,979
42	347.5 Miscellaneous Equipment	42,910	2,912	(724)	2,188	45,098	0	45,098	44,002	0	44,002
43	348.5 Other Tangible Plant	1,190	67,492	0	67,492	68,682	0	68,682	34,936	0	34,936
44	**INTANGIBLE PLANT**	70,970	0	0	0	70,970	0	70,970	70,970	0	70,970
45	**SUPPLY & PUMPING**	17,422,168	5,059,658	(190,618)	4,869,040	22,291,208	0	22,291,208	19,856,689	0	19,856,689
46	**WATER TREATMENT PLANT**	18,690,381	1,134,888	(161,837)	973,051	19,663,432	0	19,663,432	19,176,905	0	19,176,905
47	**TRANSMISSION & DISTRIBUTION**	23,385,288	932,197	(7,582)	924,615	24,309,903	1,602,000	25,911,903	23,647,594	801,000	24,648,594
48	**GENERAL PLANT**	2,719,003	504,126	(31,078)	473,049	3,192,052	0	3,192,052	2,955,530	0	2,955,530
49	**TOTAL PLANT IN SERVICE**	62,287,810	7,630,870	(391,115)	7,239,755	69,527,565	1,602,000	71,129,565	65,907,688	801,000	66,708,688
50	**LAND & LAND RIGHTS**	4,900,124	4,953,962	0	4,953,962	9,854,086	0	9,854,086	7,377,106	0	7,377,106
51	**TOTAL PIS LESS LAND**	57,387,687	2,676,908	(391,115)	2,285,793	59,673,480	1,602,000	61,275,480	58,530,582	801,000	59,331,582

5/30/95 8:11 AM A05W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	54,112	54,112	54,112	54,112	54,112	54,112	54,112	54,112	54,112	54,112	54,112	54,112	54,112	0	54,112
3	302.1 Franchises	16,716	16,716	16,716	16,716	16,716	16,716	16,716	16,716	16,716	16,716	16,716	16,716	16,716	0	16,716
4	339.1 Other Plant & Miscellaneous	142	142	142	142	142	142	142	142	142	142	142	142	142	0	142
5	**SOURCE OF SUPPLY & PUMPING**															
6	303.2 Land & Land Rights	4,784,438	4,784,438	4,784,438	4,784,438	4,784,438	4,784,438	4,784,438	4,784,438	4,784,438	4,938,481	4,938,481	4,938,481	9,738,469	4,953,982	7,261,428
7	304.2 Structures & Improvements	804,491	804,491	804,491	804,491	804,491	804,491	804,491	804,491	804,491	804,491	804,491	804,491	804,491	0	804,491
8	305.2 Collecting & Impounding reservoirs	219,466	219,466	219,466	219,466	219,466	219,466	219,466	219,466	219,466	219,466	219,466	219,466	219,466	0	219,466
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	929,831	929,831	929,831	929,831	929,831	905,678	905,678	905,678	905,678	916,762	916,762	916,762	916,762	(13,069)	923,297
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	5,883,377	5,883,377	5,883,377	5,883,377	5,883,377	5,822,615	5,822,615	5,822,615	5,822,615	5,822,615	5,822,615	5,822,615	5,822,615	(60,762)	5,852,996
13	310.2 Power Generation Equipment	390,919	390,919	390,919	390,919	390,919	390,919	390,919	390,919	390,919	390,919	390,919	390,919	390,919	0	390,919
14	311.2 Pumping Equipment	4,108,208	4,108,208	4,108,208	4,108,208	4,080,665	4,048,172	4,048,172	4,048,172	4,048,172	4,048,172	4,048,172	4,048,172	4,097,117	(11,091)	4,102,662
15	339.2 Other Plant & Miscellaneous	36,527	36,527	36,527	36,527	36,527	36,527	36,527	36,527	36,527	36,527	36,527	36,527	36,527	0	36,527
16	**WATER TREATMENT PLANT**															
17	303.3 Land & Land Rights	55,146	55,146	55,146	55,146	55,146	55,146	55,146	55,146	55,146	55,146	55,146	55,146	55,146	0	55,146
18	304.3 Structures & Improvements	3,949,766	3,949,766	3,949,766	3,949,766	3,949,766	3,949,766	3,949,766	3,949,766	3,949,766	3,949,766	3,949,766	3,949,766	3,949,766	0	3,949,766
19	320.3 Water Treatment Equipment	13,155,363	13,155,398	13,156,707	13,156,707	13,159,957	13,419,939	13,908,122	13,997,486	13,997,486	13,892,999	13,893,017	13,893,017	14,128,434	973,051	13,641,906
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**															
23	303.4 Land & Land Rights	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	1,503	0	1,503
24	304.4 Structures & Improvements	88,812	88,812	88,812	88,812	88,812	88,812	88,812	88,812	88,812	88,812	88,812	88,812	88,812	0	88,812
25	330.4 Distribution Reservoirs	2,450,797	2,450,797	2,450,797	2,450,797	2,450,797	2,450,797	2,450,797	2,450,797	2,450,797	2,450,797	2,450,797	2,450,797	2,450,797	0	2,450,798
26	331.4 Transmission & Distribution	14,935,014	14,935,447	14,935,447	14,935,447	14,935,447	14,927,865	14,927,865	14,927,865	14,927,865	15,535,804	15,536,331	15,536,331	15,849,995	713,671	15,291,949
27	333.4 Services	3,141,097	3,141,705	3,141,705	3,141,705	3,141,705	3,141,705	3,141,705	3,141,705	3,141,705	3,141,705	3,142,446	3,142,446	3,229,294	88,188	3,185,195
28	334.4 Meters & Meter Installation	2,158,378	2,159,030	2,159,030	2,159,030	2,159,030	2,159,030	2,159,030	2,159,030	2,159,030	2,159,030	2,159,823	2,159,823	2,272,111	113,732	2,215,244
29	335.4 Hydrants	607,849	607,873	607,873	607,873	607,873	607,873	607,873	607,873	607,873	607,873	607,782	607,782	616,463	8,614	612,956
30	339.4 Other Plant & Miscellaneous	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	2,037	0	2,037
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	59,037	59,037	59,037	59,037	59,037	59,037	59,037	59,037	59,037	59,037	59,037	59,037	59,037	0	59,037
33	304.5 Structures & Improvements	526,329	526,738	527,526	526,372	529,025	529,350	557,816	557,884	557,884	557,884	557,884	557,884	566,433	63,104	557,982
34	340.5 Office Furniture & Equipment	321,126	321,421	321,992	322,619	323,093	323,328	343,867	343,917	343,917	343,917	343,917	343,917	367,197	46,061	344,157
35	340.51 Computer Equipment	791,154	791,700	792,757	793,916	794,794	795,228	833,235	833,329	833,329	833,329	833,329	833,329	876,390	85,296	833,773
36	341.5 Transportation Equipment	481,402	481,803	482,439	482,401	482,858	483,177	510,792	510,790	510,790	510,790	510,790	510,790	514,875	33,273	498,039
37	342.5 Stores Equipment	5,227	5,228	5,230	5,232	5,233	5,234	5,293	5,293	5,293	5,293	5,293	5,293	5,360	132	5,293
38	343.5 Tools, Shop & Garage Equipment	179,957	180,073	180,296	180,539	180,723	180,815	186,864	186,864	186,864	186,864	186,864	186,864	197,898	17,033	186,925
39	344.5 Laboratory Equipment	51,083	51,891	53,457	55,175	56,476	57,126	113,436	113,577	113,577	113,577	113,577	113,577	177,384	126,301	114,234
40	345.5 Power Operated Equipment	178,415	178,452	178,524	178,600	178,659	178,689	181,304	181,310	181,310	181,310	181,310	181,310	184,133	5,718	181,273
41	346.5 Communication Equipment	81,173	81,337	81,655	82,003	82,267	82,397	93,817	93,845	93,845	93,845	93,845	93,845	106,793	25,610	93,979
42	347.5 Miscellaneous Equipment	42,910	42,928	42,961	42,979	43,004	43,019	44,309	44,311	44,311	44,311	44,311	44,311	45,098	2,186	44,002
43	348.5 Other Tangible Plant	1,190	1,622	2,459	3,377	4,072	4,416	34,511	34,585	34,585	34,585	34,585	34,585	66,682	67,492	34,936
44	**INTANGIBLE PLANT**	70,970	70,970	70,970	70,970	70,970	70,970	70,970	70,970	70,970	70,970	70,970	70,970	70,970	0	70,970
45	**SUPPLY & PUMPING**	17,422,168	17,422,168	17,422,168	17,422,168	17,394,625	17,277,217	17,277,217	17,277,217	17,277,217	17,442,345	17,442,345	17,442,345	22,291,208	4,869,040	19,856,689
46	**WATER TREATMENT PLANT**	18,690,381	18,690,396	18,691,705	18,691,705	18,694,956	18,954,938	19,444,121	19,532,485	19,532,485	19,427,998	19,428,016	19,428,016	19,863,432	973,051	19,176,905
47	**TRANSMISSION & DISTRIBUTION**	23,385,268	23,387,004	23,387,004	23,387,004	23,387,004	23,379,422	23,379,422	23,379,422	23,379,422	23,967,362	23,968,452	23,968,452	24,309,903	924,615	23,847,594
48	**GENERAL PLANT**	2,719,003	2,722,230	2,726,332	2,734,246	2,739,240	2,741,811	2,966,262	2,966,742	2,966,742	2,966,742	2,966,742	2,966,742	3,192,052	473,049	2,955,530
49	**TOTAL PLANT IN SERVICE**	62,287,810	62,292,769	62,300,180	62,306,095	62,286,795	62,424,358	63,137,992	63,226,836	63,226,836	63,895,416	63,897,524	63,897,524	69,527,585	7,230,755	65,907,666
50	**LAND & LAND RIGHTS**	4,900,124	4,900,124	4,900,124	4,900,124	4,900,124	4,900,124	4,900,124	4,900,124	4,900,124	5,054,167	5,054,167	5,054,167	9,854,096	4,953,982	7,377,106
51	**TOTAL PIS LESS LAND**	57,387,687	57,392,645	57,400,056	57,405,971	57,386,672	57,524,234	58,237,869	58,326,713	58,326,713	58,841,249	58,843,358	58,843,358	59,673,490	2,276,793	58,530,560

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No : 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Balance 1995
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	154,043	0	0	4,799,919	4,953,962	2,476,982
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	(24,153)	0	0	0	11,084	0	0	0	(13,069)	(6,534)
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	(60,762)	0	0	0	0	0	0	0	(60,762)	(30,381)
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	(27,543)	(32,493)	0	0	0	0	0	0	48,945	(11,091)	(5,546)
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	1,310	0	3,250	259,982	489,183	88,364	0	(104,487)	18	0	295,416	973,051	486,526
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	433	0	0	0	(7,582)	0	0	0	607,940	527	0	112,684	713,971	356,986
27	333.4 Services	609	0	0	0	0	0	0	0	0	741	0	88,848	88,198	44,099
28	334.4 Meters & Meter Installation	652	0	0	0	0	0	0	0	0	793	0	112,287	113,732	56,865
29	335.4 Hydrants	24	0	0	0	0	0	0	0	0	29	0	8,782	8,814	4,406
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	409	788	846	653	326	28,465	66	0	0	0	0	31,549	63,104	31,553
34	340.5 Office Furniture & Equipment	295	571	626	474	235	20,539	51	0	0	0	0	23,270	46,061	23,030
35	340.51 Computer Equipment	546	1,057	1,159	878	435	38,007	94	0	0	0	0	43,061	85,236	42,618
36	341.5 Transportation Equipment	401	636	(38)	457	320	27,615	(2)	0	0	0	0	3,885	33,273	16,636
37	342.5 Stores Equipment	1	2	2	1	1	59	0	0	0	0	0	67	132	66
38	343.5 Tools, Shop & Garage Equipment	115	223	243	185	92	8,029	20	0	0	0	0	8,027	17,893	8,967
39	344.5 Laboratory Equipment	808	1,566	1,718	1,301	644	56,316	139	0	0	0	0	63,667	126,301	63,151
40	345.5 Power Operated Equipment	38	72	75	59	30	2,615	6	0	0	0	0	2,822	5,718	2,859
41	346.5 Communication Equipment	164	318	348	264	131	11,419	28	0	0	0	0	12,936	25,610	12,804
42	347.5 Miscellaneous Equipment	19	33	16	25	15	1,291	1	0	0	0	0	787	2,188	1,094
43	348.5 Other Tangible Plant	432	837	918	695	344	30,095	74	0	0	0	0	34,697	67,492	33,747
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	(27,543)	(117,408)	0	0	0	185,127	0	0	4,848,864	4,888,040	2,434,921
46	**WATER TREATMENT PLANT**	15	1,310	0	3,250	259,982	489,183	88,364	0	(104,487)	18	0	295,416	973,051	486,526
47	**TRANSMISSION & DISTRIBUTION**	1,717	0	0	0	(7,582)	0	0	0	607,940	2,099	0	320,451	924,615	462,308
48	**GENERAL PLANT**	3,226	6,102	5,914	4,994	2,571	224,451	480	0	0	0	0	226,310	473,049	236,525
49	**TOTAL NET ADDITIONS**	4,958	7,412	5,914	(19,299)	137,563	713,634	88,844	0	688,580	2,108	0	5,630,841	7,239,755	3,619,880
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	154,043	0	0	4,799,919	4,953,962	2,476,982
51	**TOTAL PIS LESS LAND**	4,958	7,412	5,914	(19,299)	137,563	713,634	88,844	0	514,537	2,108	0	830,122	2,285,793	1,142,898

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim (x) Final ( )
Historical ( ) Projected (x)
Simple Ave (x) 13 Month Ave ( )
FPSC Uniform ( ) FPSC Non-uniform (x) Non FPSC ( )

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) 1995 Gross Additions	(15) Ave Gross Additions 1995
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	154,043	0	0	4,799,919	4,953,962	2,476,982
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	40,084	0	0	0	40,084	20,042
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	16,667	0	0	0	0	0	0	0	48,945	65,612	32,806
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	5,310	0	14,250	261,582	523,533	94,764	0	0	18	0	235,416	1,134,888	567,445
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	433	0	0	0	0	0	0	0	607,940	527	0	112,554	721,453	360,727
27	333.4 Services	609	0	0	0	0	0	0	0	0	741	0	88,848	88,198	44,099
28	334.4 Meters & Meter Installation	652	0	0	0	0	0	0	0	0	793	0	112,267	113,732	56,865
29	335.4 Hydrants	24	0	0	0	0	0	0	0	0	29	0	8,762	8,814	4,406
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	409	792	868	658	326	28,474	70	0	0	0	0	32,280	63,855	31,927
34	340.5 Office Furniture & Equipment	295	571	626	474	235	20,538	51	0	0	0	0	23,270	46,061	23,030
35	340.51 Computer Equipment	546	1,057	1,159	878	435	38,007	94	0	0	0	0	43,061	85,236	42,618
36	341.5 Transportation Equipment	401	777	852	645	320	27,935	69	0	0	0	0	31,650	62,648	31,326
37	342.5 Stores Equipment	1	2	2	1	1	59	0	0	0	0	0	67	132	66
38	343.5 Tools, Shop & Garage Equipment	115	223	245	185	92	8,030	20	0	0	0	0	9,098	18,006	9,004
39	344.5 Laboratory Equipment	808	1,566	1,718	1,301	644	56,318	139	0	0	0	0	63,807	126,301	63,151
40	345.5 Power Operated Equipment	38	73	80	60	30	2,617	6	0	0	0	0	2,965	5,868	2,935
41	346.5 Communication Equipment	164	318	348	264	131	11,419	28	0	0	0	0	12,938	25,610	12,804
42	347.5 Miscellaneous Equipment	19	36	40	30	15	1,299	3	0	0	0	0	1,471	2,912	1,457
43	348.5 Other Tangible Plant	432	837	918	695	344	30,095	74	0	0	0	0	34,097	67,492	33,747
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	16,667	0	0	0	0	194,127	0	0	4,848,864	5,059,658	2,529,830
46	**WATER TREATMENT PLANT**	15	5,310	0	14,250	261,582	523,533	94,764	0	0	18	0	235,416	1,134,888	567,445
47	**TRANSMISSION & DISTRIBUTION**	1,717	0	0	0	0	0	0	0	607,940	2,090	0	320,451	932,197	466,099
48	**GENERAL PLANT**	3,226	6,251	6,856	5,193	2,571	224,790	555	0	0	0	0	254,885	504,126	252,065
49	**TOTAL GROSS ADDITIONS**	4,956	11,561	6,856	36,110	264,153	748,323	95,319	0	802,067	2,108	0	5,659,416	7,630,870	3,815,439
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	154,043	0	0	4,799,919	4,953,962	2,476,982
51	**TOTAL PIS LESS LAND**	4,956	11,561	6,856	36,110	264,153	748,323	95,319	0	648,024	2,108	0	859,497	2,676,908	1,338,457

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	24,153	0	0	0	29,000	0	0	0	53,153	26,577
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	60,762	0	0	0	0	0	0	0	60,762	30,381
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	44,210	32,493	0	0	0	0	0	0	0	76,703	38,352
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	4,000	0	11,000	1,600	34,350	6,400	0	104,487	0	0	0	161,837	80,918
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	7,582	0	0	0	0	0	0	0	7,582	3,791
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	4	23	5	0	8	2	0	0	0	0	711	752	375
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	141	890	166	0	320	71	0	0	0	0	27,765	29,375	14,688
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	2	0	0	1	0	0	0	0	0	71	75	38
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	1	5	1	0	2	0	0	0	0	0	142	150	74
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	3	22	5	0	8	2	0	0	0	0	685	724	362
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	44,210	117,408	0	0	0	29,000	0	0	0	190,618	95,310
46	**WATER TREATMENT PLANT**	0	4,000	0	11,000	1,600	34,350	6,400	0	104,487	0	0	0	161,837	80,919
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	7,582	0	0	0	0	0	0	0	7,582	3,791
48	**GENERAL PLANT**	0	149	942	199	0	339	75	0	0	0	0	29,375	31,078	15,535
49	**TOTAL RETIREMENTS**	0	4,149	942	55,409	126,590	34,689	6,475	0	133,487	0	0	29,375	391,115	195,555
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	4,149	942	55,409	126,590	34,689	6,475	0	133,487	0	0	29,375	391,115	195,555

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No. 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg [x] 13 Month Avg [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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] 1995 Total Adjustments	[15] Ave. Utility Adjustments 1995
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	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,802,000	801,000
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	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,802,000	801,000
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,802,000	801,000
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	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,802,000	801,000

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	54,112	0.00%	0
3	302.1 Franchises	16,716	0.00%	0
4	339.1 Other Plant & Miscellaneous	142	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	7,261,420	0.00%	0
7	304.2 Structures & Improvements	804,491	7.98%	64,184
8	305.2 Collecting & Impounding reservoirs	219,466	6.50%	14,271
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	923,297	7.43%	68,565
11	308.2 Infiltration Galleries & Tunnels	264,911	7.66%	20,289
12	309.2 Supply Mains	5,852,996	7.49%	438,134
13	310.2 Power Generation Equipment	390,919	0.00%	0
14	311.2 Pumping Equipment	4,102,662	0.41%	16,796
15	339.2 Other Plant & Miscellaneous	36,527	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	55,146	0.00%	0
18	304.3 Structures & Improvements	3,949,766	0.00%	0
19	320.3 Water Treatment Equipment	13,641,906	2.03%	276,677
20	321.3 Permeators	1,530,087	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	1,503	0.00%	0
24	304.4 Structures & Improvements	86,812	0.00%	0
25	330.4 Distribution Reservoirs	2,450,796	4.06%	99,533
26	331.4 Transmission & Distribution	16,092,949	25.20%	4,054,620
27	333.4 Services	3,185,195	0.00%	0
28	334.4 Meters & Meter Installation	2,215,244	0.00%	0
29	335.4 Hydrants	612,056	0.00%	0
30	339.4 Other Plant & Miscellaneous	2,037	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	59,037	0.00%	0
33	304.5 Structures & Improvements	557,882	0.00%	0
34	340.5 Office Furniture & Equipment	344,157	0.00%	0
35	340.51 Computer Equipment	833,773	0.00%	0
36	341.5 Transportation Equipment	498,039	0.00%	0
37	342.5 Stores Equipment	5,293	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	188,925	0.00%	0
39	344.5 Laboratory Equipment	114,234	0.00%	0
40	345.5 Power Operated Equipment	181,273	0.00%	0
41	346.5 Communication Equipment	93,979	0.00%	0
42	347.5 Miscellaneous Equipment	44,002	0.00%	0
43	348.5 Other Tangible Plant	34,936	0.00%	0
44	**INTANGIBLE PLANT**	70,970	0.00%	0
45	**SUPPLY & PUMPING**	19,856,689	3.13%	622,239
46	**WATER TREATMENT PLANT**	19,176,905	1.44%	276,677
47	**TRANSMISSION & DISTRIBUTION**	24,648,594	16.85%	4,154,153
48	**GENERAL PLANT**	2,955,530	0.00%	0
49	**TOTAL PLANT IN SERVICE**	66,708,688	7.57%	5,053,069
50	**LAND & LAND RIGHTS**	7,377,106	0.00%	0
51	**TOTAL PIS LESS LAND**	59,331,582	8.52%	5,053,069

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 - 1995
SUMMARY

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	5,053,069	0	5,053,069	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(1,378,258)	0	(1,378,258)	A-9 (W)
4	CIAC	(248,624)	0	(248,624)	A-12 (W)
5	Accumulated Amort. of CIAC	41,325	0	41,325	A-14 (W)
6	Advances for Construction	(1,151,480)	0	(1,151,480)	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	2,316,032	0	2,316,032	

5/31/95 7:11 AM A07W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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-9 (W)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Water Accum. Depr. Year-End Balances
1	**Balance per order 5/30/86 (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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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**		195,053
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 04/30/92 (Marco Island)**		5,395,819
10	Utility Adjustments to ordered balance (1)		(407,053)
11	1992 Additions		1,393,059
12	1992 Retirements		10,809
13	1992 Adjustments		0
14	1992 Net Additions		1,382,249
15	**12/31/92 Balance**		10,194,291
16	**Balance per order 12/31/92 and 09/30/93 (Lakeside, Spring Gardens, Valencia Terrace)**		114,349
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		1,983,649
19	1993 Retirements		100,818
20	1993 Adjustments	General Plant Allocation True-up	542,423
21	1993 Net Additions		2,425,254
22	**12/31/93 Balance**		12,733,895
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		2,260,287
26	1994 Retirements		81,572
27	1994 Adjustments		0
28	1994 Net Additions		2,178,715
29	**12/31/94 Balance**		14,912,609
30	**Balance per order 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	32,616
32	1995 Additions		2,461,973
33	1995 Retirements		391,115
34	1995 Adjustments		0
35	1995 Net Additions		2,070,858
36	**12/31/95 Balance**		17,016,083
37	**Balance per order 12/31/95**		0
38	Utility Adjustments to ordered balance (1)		0
39	1996 Additions		0
40	1996 Retirements		0
41	1996 Adjustments		0
42	1996 Net Additions		0
43	**12/31/96 Balance**		0

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

5/30/95 8:40 AM A08W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 ACCUMULATED DEPRECIATION Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) 1995 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	12,046	1,353	13,399	0	13,399	12,723	0	12,723
3	302.1 Franchises	3,309	418	3,727	0	3,727	3,519	0	3,519
4	339.1 Other Plant & Miscellaneous	24	3	27	0	27	26	0	26
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	160,832	24,287	185,119	0	185,119	172,978	0	172,978
8	305.2 Collecting & Impounding reservoirs	47,841	4,555	52,396	0	52,396	50,119	0	50,119
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	184,857	(22,896)	161,961	0	161,961	173,413	0	173,413
11	308.2 Infiltration Galleries & Tunnels	47,390	6,623	54,013	0	54,013	50,702	0	50,702
12	309.2 Supply Mains	840,545	106,809	947,354	0	947,354	893,951	0	893,951
13	310.2 Power Generation Equipment	58,046	19,329	77,375	0	77,375	67,712	0	67,712
14	311.2 Pumping Equipment	1,510,735	127,206	1,637,941	0	1,637,941	1,574,342	0	1,574,342
15	339.2 Other Plant & Miscellaneous	14,787	1,461	16,248	0	16,248	15,518	0	15,518
16	**WATER TREATMENT PLANT**								
17	303.3 Land & Land Rights	0	0	0	0	0	0	0	0
18	304.3 Structures & Improvements	749,497	119,598	869,095	0	869,095	809,297	0	809,297
19	320.3 Water Treatment Equipment	2,668,946	456,628	3,125,574	0	3,125,574	2,897,263	0	2,897,263
20	321.3 Permeators	814,575	306,017	1,120,592	0	1,120,592	967,584	0	967,584
21	339.3 Other Plant & Miscellaneous	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
24	304.4 Structures & Improvements	35,995	2,683	38,678	0	38,678	37,337	0	37,337
25	330.4 Distribution Reservoirs	651,092	66,134	717,226	0	717,226	684,160	0	684,160
26	331.4 Transmission & Distribution	4,245,265	369,848	4,615,113	0	4,615,113	4,430,192	0	4,430,192
27	333.4 Services	741,121	79,662	820,783	0	820,783	780,956	0	780,956
28	334.4 Meters & Meter Installation	800,297	108,952	909,249	0	909,249	854,775	0	854,775
29	335.4 Hydrants	154,171	13,620	167,791	0	167,791	160,985	0	160,985
30	339.4 Other Plant & Miscellaneous	1,918	80	1,998	0	1,998	1,958	0	1,958
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	119,395	13,195	132,590	0	132,590	125,994	0	125,994
34	340.5 Office Furniture & Equipment	144,310	22,957	167,267	0	167,267	155,788	0	155,788
35	340.51 Computer Equipment	263,505	138,991	402,496	0	402,496	333,001	0	333,001
36	341.5 Transportation Equipment	317,786	53,649	371,435	0	371,435	344,610	0	344,610
37	342.5 Stores Equipment	1,523	292	1,815	0	1,815	1,670	0	1,670
38	343.5 Tools, Shop & Garage Equipment	89,306	11,732	101,037	0	101,037	95,172	0	95,172
39	344.5 Laboratory Equipment	12,906	7,619	20,525	0	20,525	16,715	0	16,715
40	345.5 Power Operated Equipment	172,804	14,950	187,754	0	187,754	180,277	0	180,277
41	346.5 Communication Equipment	40,156	9,398	49,554	0	49,554	44,855	0	44,855
42	347.5 Miscellaneous Equipment	6,176	2,213	8,389	0	8,389	7,282	0	7,282
43	348.5 Other Tangible Plant	34,068	3,494	37,562	0	37,562	35,814	0	35,814
44	**INTANGIBLE PLANT**	15,379	1,774	17,153	0	17,153	16,268	0	16,268
45	**SUPPLY & PUMPING**	2,865,033	267,374	3,132,407	0	3,132,407	2,998,735	0	2,998,735
46	**WATER TREATMENT PLANT**	4,233,018	882,243	5,115,261	0	5,115,261	4,674,144	0	4,674,144
47	**TRANSMISSION & DISTRIBUTION**	6,629,859	640,979	7,270,838	0	7,270,838	6,950,363	0	6,950,363
48	**GENERAL PLANT**	1,201,936	278,488	1,480,424	0	1,480,424	1,341,178	0	1,341,178
49	**TOTAL ACCUMULATED DEPRECIATION**	14,945,225	2,070,858	17,016,083	0	17,016,083	15,980,688	0	15,980,688

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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: Kimbell
Recap schedules: A-1(W), A-8(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(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 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	12,046	12,158	12,270	12,382	12,494	12,606	12,727	12,839	12,951	13,063	13,175	13,287	13,399	1,353	12,723
3	302.1 Franchises	3,309	3,343	3,377	3,411	3,445	3,479	3,523	3,557	3,591	3,625	3,659	3,693	3,727	418	3,519
4	339.1 Other Plant & Miscellaneous	24	24	24	24	24	24	27	27	27	27	27	27	27	3	26
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	160,832	162,656	164,880	166,904	168,928	170,952	172,975	174,999	177,023	179,047	181,071	183,095	185,119	24,287	172,978
8	305.2 Collecting & Impounding reservoirs	47,841	48,220	48,599	48,978	49,357	49,736	50,122	50,501	50,880	51,259	51,638	52,017	52,396	4,555	50,119
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	184,857	187,378	189,899	192,420	194,941	173,309	175,835	178,356	180,877	154,386	156,919	159,440	161,961	(22,886)	173,413
11	308.2 Infiltration Galleries & Tunnels	47,390	47,942	48,494	49,046	49,598	50,150	50,701	51,253	51,805	52,357	52,909	53,461	54,013	6,623	50,702
12	309.2 Supply Mains	840,545	854,509	868,473	882,437	896,401	849,803	863,570	877,534	891,498	905,462	919,426	933,390	947,354	106,809	893,951
13	310.2 Power Generation Equipment	58,046	59,857	61,268	62,879	64,490	66,101	67,709	69,320	70,931	72,542	74,153	75,764	77,375	19,329	67,712
14	311.2 Pumping Equipment	1,510,735	1,527,727	1,544,719	1,561,711	1,534,493	1,518,992	1,535,989	1,552,981	1,569,973	1,586,966	1,603,957	1,620,949	1,637,941	127,206	1,574,342
15	339.2 Other Plant & Miscellaneous	14,787	14,909	15,031	15,153	15,275	15,397	15,516	15,636	15,760	15,882	16,004	16,126	16,248	1,461	15,518
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	749,497	758,464	769,431	779,398	788,365	798,332	809,293	819,260	829,227	839,194	849,161	859,128	869,095	119,899	809,297
19	320.3 Water Treatment Equipment	2,668,946	2,720,487	2,768,028	2,819,569	2,860,110	2,910,051	2,927,215	2,972,356	3,023,897	2,970,951	3,022,492	3,074,033	3,125,574	456,828	2,887,283
20	321.3 Permeators	814,575	840,078	865,577	891,078	916,579	942,080	967,586	993,087	1,018,588	1,044,089	1,069,590	1,095,091	1,120,592	306,017	967,584
21	339.3 Other Plant & Miscellaneous	0	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	0
24	304.4 Structures & Improvements	35,995	36,218	36,441	36,664	36,887	37,110	37,340	37,563	37,786	38,009	38,232	38,455	38,678	2,883	37,337
25	330.4 Distribution Reservoirs	651,092	656,804	662,116	667,628	673,140	678,652	684,154	689,666	695,178	700,690	706,202	711,714	717,226	66,134	694,160
26	331.4 Transmission & Distribution	4,245,265	4,276,717	4,308,169	4,339,621	4,371,073	4,394,943	4,426,401	4,457,853	4,489,305	4,520,757	4,552,209	4,583,661	4,615,113	388,848	4,430,192
27	333.4 Services	741,121	747,758	754,395	761,032	767,669	774,306	780,961	787,598	794,235	800,872	807,509	814,146	820,783	79,662	780,958
28	334.4 Meters & Meter Installation	800,297	808,376	818,455	827,534	836,613	845,692	854,775	863,854	872,933	882,012	891,091	900,170	909,249	108,952	854,775
29	335.4 Hydrants	154,171	155,305	156,439	157,573	158,707	159,841	160,987	162,121	163,255	164,389	165,523	166,657	167,791	13,620	160,985
30	339.4 Other Plant & Miscellaneous	1,918	1,924	1,930	1,936	1,942	1,948	1,962	1,968	1,974	1,980	1,986	1,992	1,998	80	1,958
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	119,395	120,557	121,716	122,855	124,012	125,174	126,331	127,491	128,653	129,815	130,977	132,139	132,580	13,195	125,994
34	340.5 Office Furniture & Equipment	144,310	146,225	148,140	150,055	151,970	153,885	155,777	157,692	159,607	161,522	163,437	165,352	167,267	22,957	155,788
35	340.51 Computer Equipment	263,505	275,086	286,671	298,254	309,837	321,420	332,998	344,581	356,164	367,747	379,330	390,913	402,496	138,991	333,001
36	341.5 Transportation Equipment	317,786	324,705	331,483	337,512	344,243	351,162	357,757	364,806	371,525	378,444	385,363	392,282	371,435	53,848	344,610
37	342.5 Stores Equipment	1,523	1,547	1,571	1,595	1,619	1,643	1,671	1,695	1,719	1,743	1,767	1,791	1,815	292	1,670
38	343.5 Tools, Shop & Garage Equipment	89,306	90,290	91,273	92,255	93,238	94,222	95,205	96,188	97,172	98,156	99,140	100,124	101,037	11,732	95,172
39	344.5 Laboratory Equipment	12,906	13,540	14,174	14,808	15,442	16,076	16,721	17,355	17,989	18,623	19,257	19,891	20,525	7,619	16,715
40	345.5 Power Operated Equipment	172,804	174,062	175,319	176,573	177,830	179,088	180,346	181,606	182,864	184,122	185,380	186,638	187,754	14,950	180,277
41	346.5 Communication Equipment	40,156	40,941	41,726	42,511	43,296	44,081	44,844	45,629	46,414	47,199	47,984	48,769	49,554	9,366	44,855
42	347.5 Miscellaneous Equipment	6,176	6,422	6,665	6,889	7,130	7,378	7,599	7,844	8,090	8,335	8,582	8,828	9,389	2,213	7,282
43	348.5 Other Tangible Plant	34,068	34,358	34,648	34,938	35,228	35,518	35,822	36,112	36,402	36,692	36,982	37,272	37,562	3,494	35,814
44	**INTANGIBLE PLANT**	15,379	15,525	15,671	15,817	15,963	16,109	16,277	16,423	16,569	16,715	16,861	17,007	17,153	1,774	16,266
45	**SUPPLY & PUMPING**	2,865,033	2,903,198	2,941,363	2,979,528	2,973,483	2,894,240	2,932,417	2,970,582	3,008,747	3,017,912	3,056,077	3,094,242	3,132,407	267,374	2,998,735
46	**WATER TREATMENT PLANT**	4,233,018	4,320,027	4,403,036	4,490,045	4,566,054	4,651,463	4,704,084	4,784,703	4,871,712	4,854,234	4,941,243	5,028,252	5,115,261	882,243	4,674,144
47	**TRANSMISSION & DISTRIBUTION**	6,629,859	6,683,902	6,737,945	6,791,988	6,846,031	6,882,482	6,946,560	7,000,823	7,054,686	7,108,709	7,162,752	7,216,795	7,270,838	640,979	6,950,363
48	**GENERAL PLANT**	1,201,936	1,227,736	1,253,387	1,278,245	1,303,846	1,329,646	1,355,074	1,380,799	1,406,599	1,432,399	1,458,199	1,483,999	1,480,424	278,466	1,341,178
49	**TOTAL WATER ACCUM. DEPR.**	14,945,225	15,150,388	15,351,402	15,555,623	15,705,377	15,783,950	15,954,442	16,153,130	16,358,293	16,429,999	16,636,132	16,840,295	17,016,083	2,070,858	15,980,686

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Net Additions 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	112	112	112	112	112	121	112	112	112	112	112	112	1,353	677
3	302.1 Franchises	34	34	34	34	34	44	34	34	34	34	34	34	418	210
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	3	0	0	0	0	0	0	3	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	2,024	2,024	2,024	2,024	2,024	2,023	2,024	2,024	2,024	2,024	2,024	2,024	24,287	12,146
8	305.2 Collecting & Impounding reservoirs	379	379	379	379	379	386	379	379	379	379	379	379	4,555	2,278
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	2,521	2,521	2,521	2,521	(21,632)	2,526	2,521	2,521	(26,479)	2,521	2,521	2,521	(22,896)	(11,445)
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,312
12	309.2 Supply Mains	13,964	13,964	13,964	13,964	(46,798)	13,967	13,964	13,964	13,964	13,964	13,964	13,964	106,809	53,406
13	310.2 Power Generation Equipment	1,611	1,611	1,611	1,611	1,611	1,608	1,611	1,611	1,611	1,611	1,611	1,611	19,329	9,666
14	311.2 Pumping Equipment	16,992	16,992	16,992	(27,218)	(15,501)	16,997	16,992	16,992	16,992	16,992	16,992	16,992	127,206	63,607
15	339.2 Other Plant & Miscellaneous	122	122	122	122	122	119	122	122	122	122	122	122	1,461	731
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	9,967	9,967	9,967	9,967	9,967	9,961	9,967	9,967	9,967	9,967	9,967	9,967	119,596	59,800
19	320.3 Water Treatment Equipment	51,541	47,541	51,541	40,541	49,941	17,164	45,141	51,541	(52,946)	51,541	51,541	51,541	456,628	228,316
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	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	223	223	223	223	223	230	223	223	223	223	223	223	2,683	1,342
25	330.4 Distribution Reservoirs	5,512	5,512	5,512	5,512	5,512	5,502	5,512	5,512	5,512	5,512	5,512	5,512	66,134	33,068
26	331.4 Transmission & Distribution	31,452	31,452	31,452	31,452	23,870	31,458	31,452	31,452	31,452	31,452	31,452	31,452	369,946	184,927
27	333.4 Services	6,637	6,637	6,637	6,637	6,637	6,655	6,637	6,637	6,637	6,637	6,637	6,637	79,662	39,835
28	334.4 Meters & Meter Installation	9,079	9,079	9,079	9,079	9,079	9,083	9,079	9,079	9,079	9,079	9,079	9,079	108,952	54,476
29	335.4 Hydrants	1,134	1,134	1,134	1,134	1,134	1,146	1,134	1,134	1,134	1,134	1,134	1,134	13,620	6,814
30	339.4 Other Plant & Miscellaneous	6	6	6	6	6	14	6	6	6	6	6	6	80	40
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	1,162	1,158	1,139	1,157	1,162	1,157	1,160	1,162	1,162	1,162	1,162	451	13,195	6,597
34	340.5 Office Furniture & Equipment	1,915	1,915	1,915	1,915	1,915	1,892	1,915	1,915	1,915	1,915	1,915	1,915	22,957	11,481
35	340.51 Computer Equipment	11,583	11,583	11,583	11,583	11,583	11,578	11,583	11,583	11,583	11,583	11,583	11,583	138,991	69,497
36	341.5 Transportation Equipment	6,919	6,778	6,029	6,731	6,919	6,595	6,948	6,919	6,919	6,919	6,919	(20,846)	53,649	26,826
37	342.5 Stores Equipment	24	24	24	24	24	26	24	24	24	24	24	24	292	150
38	343.5 Tools, Shop & Garage Equipment	984	984	982	984	984	982	984	984	984	984	984	913	11,732	5,866
39	344.5 Laboratory Equipment	634	634	634	634	634	645	634	634	634	634	634	634	7,619	3,813
40	345.5 Power Operated Equipment	1,258	1,257	1,253	1,257	1,258	1,260	1,258	1,258	1,258	1,258	1,258	1,116	14,950	7,476
41	346.5 Communication Equipment	785	785	785	785	785	763	785	785	785	785	785	785	9,386	4,701
42	347.5 Miscellaneous Equipment	246	243	224	241	246	223	244	246	246	246	246	(439)	2,213	1,106
43	348.5 Other Tangible Plant	290	290	290	290	290	304	290	290	290	290	290	290	3,494	1,749
44	**INTANGIBLE PLANT**	146	146	146	146	146	168	146	146	146	146	146	146	1,774	889
45	**SUPPLY & PUMPING**	38,165	38,165	38,165	(6,045)	(79,243)	38,177	38,165	38,165	9,165	38,165	38,165	38,165	267,374	133,701
46	**WATER TREATMENT PLANT**	87,009	83,009	87,009	76,009	85,409	52,631	80,609	87,009	(17,478)	87,009	87,009	87,009	882,243	441,125
47	**TRANSMISSION & DISTRIBUTION**	54,043	54,043	54,043	54,043	46,461	54,088	54,043	54,043	54,043	54,043	54,043	54,043	640,979	320,504
48	**GENERAL PLANT**	25,800	25,651	24,858	25,601	25,800	25,427	25,725	25,800	25,800	25,800	25,800	(3,575)	278,486	139,262
49	**TOTAL NET ADDITIONS**	205,163	201,014	204,221	149,754	78,573	170,491	198,688	205,163	71,676	205,163	205,163	175,788	2,070,858	1,035,481

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Average Gross Add. 1995
1	**INTANGIBLE PLANT**														
2	301.1 Organization	112	112	112	112	112	121	112	112	112	112	112	112	1,353	677
3	302.1 Franchises	34	34	34	34	34	44	34	34	34	34	34	34	416	210
4	339.1 Other Plant & Miscellaneous	0	0	0	0	0	3	0	0	0	0	0	0	3	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	2,024	2,024	2,024	2,024	2,024	2,023	2,024	2,024	2,024	2,024	2,024	2,024	24,287	12,146
8	305.2 Collecting & Impounding reservoirs	379	379	379	379	379	386	379	379	379	379	379	379	4,555	2,279
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	2,521	2,521	2,521	2,521	2,521	2,526	2,521	2,521	2,521	2,521	2,521	2,521	30,257	15,132
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,312
12	309.2 Supply Mains	13,964	13,964	13,964	13,964	13,964	13,967	13,964	13,964	13,964	13,964	13,964	13,964	167,571	83,787
13	310.2 Power Generation Equipment	1,611	1,611	1,611	1,611	1,611	1,608	1,611	1,611	1,611	1,611	1,611	1,611	19,329	9,666
14	311.2 Pumping Equipment	16,992	16,992	16,992	16,992	16,992	16,997	16,992	16,992	16,992	16,992	16,992	16,992	203,909	101,958
15	330.2 Other Plant & Miscellaneous	122	122	122	122	122	119	122	122	122	122	122	122	1,461	731
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	9,967	9,967	9,967	9,967	9,967	9,961	9,967	9,967	9,967	9,967	9,967	9,967	119,596	59,800
19	320.3 Water Treatment Equipment	51,541	51,541	51,541	51,541	51,541	51,514	51,541	51,541	51,541	51,541	51,541	51,541	618,485	309,236
20	321.3 Permeators	25,501	25,501	25,501	25,501	25,501	25,508	25,501	25,501	25,501	25,501	25,501	25,501	306,017	153,009
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	223	223	223	223	223	230	223	223	223	223	223	223	2,683	1,342
25	330.4 Distribution Reservoirs	5,512	5,512	5,512	5,512	5,512	5,502	5,512	5,512	5,512	5,512	5,512	5,512	66,134	33,066
26	331.4 Transmission & Distribution	31,452	31,452	31,452	31,452	31,452	31,456	31,452	31,452	31,452	31,452	31,452	31,452	377,430	188,718
27	333.4 Services	6,637	6,637	6,637	6,637	6,637	6,655	6,637	6,637	6,637	6,637	6,637	6,637	79,662	39,835
28	334.4 Meters & Meter Installation	9,079	9,079	9,079	9,079	9,079	9,083	9,079	9,079	9,079	9,079	9,079	9,079	108,952	54,478
29	335.4 Hydrants	1,134	1,134	1,134	1,134	1,134	1,146	1,134	1,134	1,134	1,134	1,134	1,134	13,620	6,814
30	339.4 Other Plant & Miscellaneous	6	6	6	6	6	14	6	6	6	6	6	6	80	40
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	1,162	1,162	1,162	1,162	1,162	1,165	1,162	1,162	1,162	1,162	1,162	1,162	13,947	6,977
34	340.5 Office Furniture & Equipment	1,915	1,915	1,915	1,915	1,915	1,892	1,915	1,915	1,915	1,915	1,915	1,915	22,957	11,481
35	340.51 Computer Equipment	11,583	11,583	11,583	11,583	11,583	11,576	11,583	11,583	11,583	11,583	11,583	11,583	138,991	69,497
36	341.5 Transportation Equipment	6,919	6,919	6,919	6,919	6,919	6,915	6,919	6,919	6,919	6,919	6,919	6,919	83,024	41,514
37	342.5 Stores Equipment	24	24	24	24	24	28	24	24	24	24	24	24	292	150
38	343.5 Tools, Shop & Garage Equipment	984	984	984	984	984	983	984	984	984	984	984	984	11,807	5,907
39	344.5 Laboratory Equipment	634	634	634	634	634	645	634	634	634	634	634	634	7,619	3,813
40	345.5 Power Operated Equipment	1,258	1,258	1,258	1,258	1,258	1,262	1,258	1,258	1,258	1,258	1,258	1,258	15,100	7,552
41	346.5 Communication Equipment	785	785	785	785	785	783	785	785	785	785	785	785	9,398	4,701
42	347.5 Miscellaneous Equipment	246	246	246	246	246	231	246	246	246	246	246	246	2,937	1,470
43	348.5 Other Tangible Plant	290	290	290	290	290	304	290	290	290	290	290	290	3,484	1,749
44	**INTANGIBLE PLANT**	146	146	146	146	146	168	146	146	146	146	146	146	1,774	889
45	**SUPPLY & PUMPING**	38,165	38,165	38,165	38,165	38,165	38,177	38,165	38,165	38,165	38,165	38,165	38,165	457,992	229,010
46	**WATER TREATMENT PLANT**	87,009	87,009	87,009	87,009	87,009	86,961	87,009	87,009	87,009	87,009	87,009	87,009	1,044,060	522,044
47	**TRANSMISSION & DISTRIBUTION**	54,043	54,043	54,043	54,043	54,043	54,068	54,043	54,043	54,043	54,043	54,043	54,043	648,561	324,295
48	**GENERAL PLANT**	25,800	25,800	25,800	25,800	25,800	25,786	25,800	25,800	25,800	25,800	25,800	25,800	309,566	154,811
49	**TOTAL GROSS ADDITIONS**	205,163	205,163	205,163	205,163	205,163	205,180	205,163	205,163	205,163	205,163	205,163	205,163	2,461,973	1,231,046

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	24,153	0	0	0	29,000	0	0	0	53,153	26,577
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	60,762	0	0	0	0	0	0	0	60,762	30,381
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	44,210	32,493	0	0	0	0	0	0	0	76,703	38,352
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	4,000	0	11,000	1,600	34,350	6,400	0	104,487	0	0	0	161,837	80,919
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	7,582	0	0	0	0	0	0	0	7,582	3,791
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	4	23	5	0	8	2	0	0	0	0	711	752	375
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	141	890	188	0	320	71	0	0	0	0	27,785	29,375	14,688
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	2	0	0	1	0	0	0	0	0	71	75	36
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	1	5	1	0	2	0	0	0	0	0	142	150	74
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	3	22	5	0	8	2	0	0	0	0	685	724	362
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	44,210	117,408	0	0	0	29,000	0	0	0	190,618	95,310
46	**WATER TREATMENT PLANT**	0	4,000	0	11,000	1,600	34,350	6,400	0	104,487	0	0	0	161,837	80,919
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	7,582	0	0	0	0	0	0	0	7,582	3,791
48	**GENERAL PLANT**	0	149	942	199	0	339	75	0	0	0	0	29,375	31,078	15,535
49	**TOTAL RETIREMENTS**	0	4,149	942	55,409	126,590	34,689	6,475	0	133,487	0	0	29,375	391,115	195,555

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	12,723	0.00%	0
3	302.1 Franchises	3,519	0.00%	0
4	339.1 Other Plant & Miscellaneous	26	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	172,978	7.67%	13,273
8	305.2 Collecting & Impounding reservoirs	50,119	7.04%	3,530
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	173,413	4.54%	7,875
11	308.2 Infiltration Galleries & Tunnels	50,702	7.66%	3,883
12	309.2 Supply Mains	893,951	7.08%	63,288
13	310.2 Power Generation Equipment	67,712	0.00%	0
14	311.2 Pumping Equipment	1,574,342	0.24%	3,707
15	339.2 Other Plant & Miscellaneous	15,518	0.00%	0
16	**WATER TREATMENT PLANT**			
17	303.3 Land & Land Rights	0	0.00%	0
18	304.3 Structures & Improvements	809,297	0.00%	0
19	320.3 Water Treatment Equipment	2,897,263	2.66%	76,976
20	321.3 Permeators	967,584	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	37,337	0.00%	0
25	330.4 Distribution Reservoirs	684,160	7.56%	51,705
26	331.4 Transmission & Distribution	4,430,192	26.05%	1,154,021
27	333.4 Services	780,956	0.00%	0
28	334.4 Meters & Meter Installation	854,775	0.00%	0
29	335.4 Hydrants	160,985	0.00%	0
30	339.4 Other Plant & Miscellaneous	1,958	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	125,994	0.00%	0
34	340.5 Office Furniture & Equipment	155,788	0.00%	0
35	340.51 Computer Equipment	333,001	0.00%	0
36	341.5 Transportation Equipment	344,610	0.00%	0
37	342.5 Stores Equipment	1,670	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	95,172	0.00%	0
39	344.5 Laboratory Equipment	16,715	0.00%	0
40	345.5 Power Operated Equipment	180,277	0.00%	0
41	346.5 Communication Equipment	44,855	0.00%	0
42	347.5 Miscellaneous Equipment	7,282	0.00%	0
43	348.5 Other Tangible Plant	35,814	0.00%	0
44	**INTANGIBLE PLANT**	16,268	0.00%	0
45	**SUPPLY & PUMPING**	2,998,735	3.19%	95,556
46	**WATER TREATMENT PLANT**	4,674,144	1.65%	76,976
47	**TRANSMISSION & DISTRIBUTION**	6,950,363	17.35%	1,205,726
48	**GENERAL PLANT**	1,341,178	0.00%	0
49	**TOTAL**	15,980,688	8.62%	1,378,258

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	Description	Water CIAC Year-End Balances
	(1)	(2)
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

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 04/30/92 (Marco Island)**	4,733,452
10	Utility Adjustments to ordered balance (1)	0
11	1992 Additions	281,848
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	281,848
15	**12/31/92 Balance**	8,916,274
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	611,202
19	1993 Retirements	2,677
20	1993 Adjustments	0
21	1993 Net Additions	608,525
22	**12/31/93 Balance**	9,584,006
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	820,226
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	820,226
29	**12/31/94 Balance**	10,404,232
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	738,425
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	738,425
36	**12/31/95 Balance**	11,142,657
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 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 BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	5,850,486	264,875	6,115,361	0	6,115,361	5,982,924	0	5,982,924	0.00%	0
2	Line/Main Extensions	1,158,271	272,550	1,430,821	0	1,430,821	1,294,546	0	1,294,546	0.88%	11,416
3	Meter Installation Fees	697,646	61,750	759,396	0	759,396	728,523	0	728,523	0.00%	0
4	Contributed Lines	1,278,999	0	1,278,999	0	1,278,999	1,278,999	0	1,278,999	17.96%	229,671
5	Cont. Prpty Other than Lines	341,412	0	341,412	0	341,412	341,412	0	341,412	2.21%	7,537
6	Service Installation Fees	1,077,418	139,250	1,216,668	0	1,216,668	1,147,043	0	1,147,043	0.00%	0
7	**TOTAL WATER CIAC**	10,404,232	738,425	11,142,657	0	11,142,657	10,773,447	0	10,773,447	2.31%	248,624
8	**FPSC MARGIN RESERVE - CIAC**				216,192	216,192	0	108,096	108,096		

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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	5,850,466	5,872,559	5,894,632	5,916,705	5,938,778	5,960,851	5,982,924	6,004,997	6,027,070	6,049,142	6,071,215	6,093,288	6,115,361	264,875	5,982,924
2	Line/Main Extensions	1,158,271	1,180,984	1,203,696	1,226,409	1,249,121	1,271,834	1,294,546	1,317,259	1,339,971	1,362,684	1,385,396	1,408,109	1,430,821	272,550	1,294,546
3	Meter Installation Fees	697,846	702,863	707,880	712,771	717,938	723,330	728,721	734,113	739,355	744,446	749,463	754,480	759,396	61,750	728,523
4	Contributed Lines	1,278,999	1,278,999	1,278,999	1,278,999	1,278,999	1,278,999	1,278,999	1,278,999	1,278,999	1,278,999	1,278,999	1,278,999	1,278,999	0	1,278,999
5	*Cont. Prpty Other than Lines*	341,412	341,412	341,412	341,412	341,412	341,412	341,412	341,412	341,412	341,412	341,412	341,412	341,412	0	341,412
6	Service Installation Fees	1,077,418	1,089,022	1,100,626	1,112,230	1,123,835	1,135,439	1,147,043	1,158,647	1,170,251	1,181,855	1,193,460	1,205,064	1,216,668	139,250	1,147,043
7	TOTAL WATER CIAC	10,404,232	10,465,838	10,527,044	10,588,526	10,650,082	10,711,863	10,773,644	10,835,426	10,897,057	10,958,538	11,019,944	11,081,351	11,142,857	738,425	10,773,447

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	22,073	22,073	22,073	22,073	22,073	22,073	22,073	22,073	22,073	22,073	22,073	22,073	264,875	132,438
2	Line/Main Extensions	22,713	22,713	22,713	22,713	22,713	22,713	22,713	22,713	22,713	22,713	22,713	22,713	272,550	136,275
3	Meter Installation Fees	5,017	5,017	5,092	5,167	5,392	5,392	5,392	5,242	5,092	5,017	5,017	4,917	61,750	30,877
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	11,604	11,604	11,604	11,604	11,604	11,604	11,604	11,604	11,604	11,604	11,604	11,604	139,250	69,625
7	TOTAL NET ADDITIONS	61,406	61,406	61,481	61,556	61,781	61,781	61,781	61,631	61,481	61,406	61,406	61,306	738,425	369,215

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
1	Plant Capacity Fees	22,073	22,073	22,073	22,073	22,073	22,073	22,073	22,073	22,073	22,073	22,073	22,073	264,875	132,438
2	Line/Main Extensions	22,713	22,713	22,713	22,713	22,713	22,713	22,713	22,713	22,713	22,713	22,713	22,713	272,550	136,275
3	Meter Installation Fees	5,017	5,017	5,092	5,167	5,392	5,392	5,392	5,242	5,092	5,017	5,017	4,917	61,750	30,877
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	11,604	11,604	11,604	11,604	11,604	11,604	11,604	11,604	11,604	11,604	11,604	11,604	139,250	69,625
7	***TOTAL GROSS ADDITIONS***	61,406	61,406	61,481	61,556	61,781	61,781	61,781	61,631	61,481	61,406	61,406	61,306	738,425	369,215

5/30/95 9:46 AM A12W4.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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	216,192	216,192	108,096

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 5/30/86 (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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 these 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)**	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 04/30/92 (Marco Island)**	803,198
10	Utility Adjustments to ordered balance (1)	0
11	1992 Additions	182,575
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	182,575
15	**12/31/92 Balance**	1,973,461
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	324,502
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	324,502
22	**12/31/93 Balance**	2,320,370
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	360,631
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	360,631
29	**12/31/94 Balance**	2,681,001
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	389,704
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	389,704
36	**12/31/95 Balance**	3,070,705
37	**Balance per order 12/31/95**	0
38	Utility Adjustments to ordered balance (1)	0
39	1996 Additions	0
40	1996 Retirements	0
41	1996 Adjustments	0
42	1996 Net Additions	0
43	**12/31/96 Balance**	0

(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 ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	1,868,236	251,581	2,119,817	0	2,119,817	1,994,027	0	1,994,027	0.00%	0
2	Line/Main Extensions	103,918	30,212	134,130	0	134,130	119,026	0	119,026	0.86%	1,020
3	Meter Installation Fees	116,199	35,720	151,919	0	151,919	134,062	0	134,062	0.00%	0
4	Contributed Lines	197,207	30,321	227,528	0	227,528	212,369	0	212,369	18.28%	38,830
5	Cont. Prpty Other than Lines	59,931	13,121	73,052	0	73,052	66,493	0	66,493	2.22%	1,475
6	Service Installation Fees	335,512	28,749	364,261	0	364,261	349,887	0	349,887	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	2,681,003	389,704	3,070,707	0	3,070,707	2,875,864	0	2,875,864	1.44%	41,325

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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	1,868,236	1,889,201	1,910,166	1,931,131	1,952,096	1,973,061	1,994,027	2,014,992	2,035,957	2,056,922	2,077,887	2,098,852	2,119,817	251,581	1,994,027
2	Line/Main Extensions	103,918	106,435	108,952	111,469	113,986	116,503	119,028	121,545	124,062	126,579	129,096	131,613	134,130	30,212	119,026
3	Meter Installation Fees	116,199	119,177	122,155	125,133	128,111	131,089	134,051	137,029	140,007	142,985	145,963	148,941	151,919	35,720	134,062
4	Contributed Lines	197,207	199,734	202,261	204,788	207,315	209,842	212,366	214,893	217,420	219,947	222,474	225,001	227,528	30,321	212,369
5	Cont. Prpty Other than Lines	59,931	61,025	62,119	63,213	64,307	65,401	66,488	67,582	68,676	69,770	70,864	71,958	73,052	13,121	66,493
6	Service Installation Fees	335,512	337,908	340,304	342,700	345,096	347,492	349,885	352,281	354,677	357,073	359,469	361,865	364,261	28,749	349,887
7	TOTAL ACC. AMORT. CIAC	2,681,003	2,713,480	2,745,957	2,778,434	2,810,911	2,843,388	2,875,845	2,908,322	2,940,799	2,973,276	3,005,753	3,038,230	3,070,707	389,704	2,875,864

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	20,965	20,965	20,965	20,965	20,965	20,968	20,965	20,965	20,965	20,965	20,965	20,965	251,581	125,791
2	Line/Main Extensions	2,517	2,517	2,517	2,517	2,517	2,525	2,517	2,517	2,517	2,517	2,517	2,517	30,212	15,106
3	Meter Installation Fees	2,978	2,978	2,978	2,978	2,978	2,962	2,978	2,978	2,978	2,978	2,978	2,978	35,720	17,863
4	Contributed Lines	2,527	2,527	2,527	2,527	2,527	2,524	2,527	2,527	2,527	2,527	2,527	2,527	30,321	15,162
5	Cont. Prpty Other than Lines	1,094	1,094	1,094	1,094	1,094	1,087	1,094	1,094	1,094	1,094	1,094	1,094	13,121	6,562
6	Service Installation Fees	2,396	2,396	2,396	2,396	2,396	2,393	2,396	2,396	2,396	2,396	2,396	2,396	28,749	14,375
7	**TOTAL NET ADDITIONS**	32,477	32,477	32,477	32,477	32,477	32,457	32,477	32,477	32,477	32,477	32,477	32,477	389,704	194,861

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	20,965	20,965	20,965	20,965	20,965	20,966	20,965	20,965	20,965	20,965	20,965	20,965	251,581	125,791
2	Line/Main Extensions	2,517	2,517	2,517	2,517	2,517	2,525	2,517	2,517	2,517	2,517	2,517	2,517	30,212	15,106
3	Meter Installation Fees	2,978	2,978	2,978	2,978	2,978	2,962	2,978	2,978	2,978	2,978	2,978	2,978	35,720	17,863
4	Contributed Lines	2,527	2,527	2,527	2,527	2,527	2,524	2,527	2,527	2,527	2,527	2,527	2,527	30,321	15,162
5	Cont. Prpty Other than Lines	1,094	1,094	1,094	1,094	1,094	1,067	1,094	1,094	1,094	1,094	1,094	1,094	13,121	6,562
6	Service Installation Fees	2,396	2,396	2,396	2,396	2,396	2,393	2,396	2,396	2,396	2,396	2,396	2,396	28,749	14,375
7	**TOTAL GROSS ADDITIONS**	32,477	32,477	32,477	32,477	32,477	32,457	32,477	32,477	32,477	32,477	32,477	32,477	389,704	194,861

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 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 Adjustments	(15) Ave. Utility Adjustments 1995
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 -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	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	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	440,970
20	Jan	559,388
21	Feb	677,807
22	Mar	796,225
23	Apr	914,643
24	May	1,033,062
25	Jun	1,151,480
26	Jul	1,269,898
27	Aug	1,388,317
28	Sep	1,506,735
29	Oct	1,625,153
30	Nov	1,743,572
31	Ending Balance 12/31/95	1,861,990
32	Average Balance	1,151,480
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	1,151,480

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

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

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	5,600,217	0	5,600,217	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	700,027	0	700,027	

5/30/95 10:11 AM A17W.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,883,120	324,308,791	325,598,238	335,186,498	287,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,668	326,964,957
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,366)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,338	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,908
9															
10	Acquisition Adjustment	(1,524,068)	(1,524,068)	(1,524,068)	(1,524,068)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,656
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	585,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	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
25	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
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,538,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,888,483	7,779,843	13,287,599
29															

195

5/30/95 10:12 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,926,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	368,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,158)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,783	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,188	231,340	236,540	243,148	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,896	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,948,374	1,955,679	1,987,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,837	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,168,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,888,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,196,639	306,311,119	306,474,076	309,214,095	306,570,488

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple 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	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,499,701	7,049,834	6,154,458	5,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
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	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,786	78,791,425	78,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,366,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,787,900	1,466,805	1,402,219	1,380,411	1,785,200	2,652,343
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	2,021,536	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(86,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,847,215	4,408,962	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	966,787	1,342,636	1,718,543	1,739,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,263,350	1,310,866	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,866	14,869,968	13,947,058	14,730,574
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,263	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,821,307	2,476,022
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	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,808,669	100,068,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,886)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
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	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,665	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,516	108,577,311	108,934,394	110,839,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,362	302,028,856	303,906,082	305,399,529	304,854,667	303,833,984	305,198,839	306,311,119	306,474,076	309,214,085	306,570,488

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	0		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	0	12/31/95 BALANCE	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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:	1995	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.

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Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1995
DEFERRED DEBITS

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [

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**			1,465,808	
3	**12/31/94 Balance**			1,465,808	
4	Jan	0	0	1,465,808	
5	Feb	0	0	1,465,808	
6	Mar	0	0	1,465,808	
7	Apr	0	0	1,465,808	
8	May	0	0	1,465,808	
9	Jun	0	0	1,465,808	
10	Jul	0	0	1,465,808	
11	Aug	0	0	1,465,808	
12	Sep	0	0	1,465,808	
13	Oct	0	0	1,465,808	
14	Nov	0	0	1,465,808	
15	12/31/95 Balance	0	0	1,465,808	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			1,465,808	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 - 1995
PRESENT AND REQUESTED

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 PRESENT OPERATING INCOME			1995 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	11,738,752	0	11,738,752	3,616,635	15,355,387	30.81%	B-4(W), B-3(W)
3	Other Revenue	102,165	0	102,165	0	102,165		B-4(W)
4	TOTAL OPERATING REVENUES	11,840,917	0	11,840,917	3,616,635	15,457,552		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	5,600,217	0	5,600,217	0	5,600,217		B-5(W)
7	Depreciation net of CIAC Amort	1,949,533	0	1,949,533	0	1,949,533		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,526,271	(40,593)	1,485,678	162,749 (A)	1,648,427		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	139,789	2,161	141,950	1,332,339 (B)	1,474,289		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	9,215,810	(38,432)	9,177,378	1,495,088	10,672,466		
12	NET OPERATING INCOME	2,625,107	38,432	2,663,539	2,121,547	4,785,086		
13	RATE BASE	42,026,230	692,904	42,719,134		42,719,134		A-1(W)
14	RATE OF RETURN	6.25%		6.24%		11.20%		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 - 1995
PRESENT AND REQUIRED

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	11,738,752	0	11,738,752	2,625,301		14,364,053	22.36%	B-4(W),B-3(W)
3	Other Revenue	102,165	0	102,165	0		102,165		B-4(W)
4	TOTAL OPERATING REVENUES	11,840,917	0	11,840,917	2,625,301		14,466,218		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	5,600,217	0	5,600,217	0		5,600,217		B-5(W)
7	Depreciation net of CIAC Amort	1,949,533	0	1,949,533	0		1,949,533		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,526,271	(40,593)	1,485,678	118,140	(A)	1,603,818		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	139,789	2,161	141,950	967,137	(B)	1,109,087		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	9,215,810	(38,432)	9,177,378	1,085,277		10,262,655		
12	NET OPERATING INCOME	2,625,107	38,432	2,663,539	1,540,024		4,203,563		
13	RATE BASE	42,026,230	692,904	42,719,134			42,719,134		A-1(W)
14	RATE OF RETURN	6.25%		6.24%			9.84%		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 - 1995
REQUIRED AND REQUESTED

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 (%)	11.19%	14.45%	D-1(W)	
3	Rate of Return (%)	9.84%	11.20%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	42,719,134	42,719,134	A-1(W)	
6	Required / Requested Income (L3 x L5)	4,203,563	4,785,088		
7	Adjusted Income Under Present Rates	2,663,539	2,663,539	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	1,540,024	2,121,549		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	2,507,162	3,453,886		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	2,625,301	3,616,635		B-1(W)1/3,2//3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	2,507,162	3,453,886		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	967,138	1,332,337		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	118,139	162,749		B-1(W)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	1,540,024	2,121,549		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.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21		0	
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.	0	
31			
32	2.	0	
33		0	
34			
35	**E. TAXES OTHER THAN INCOME:**		B-15(W)
36	1. Property Tax Adjustment for New Acquisitions	2,721	
37			
38	2. Non Used and Useful Property Tax Add-back	40,591	
39			
40	3. Non Used and Useful Property Taxes	(83,905)	
41			
42		(40,593)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	2,161	
45			
46	2.	0	
47			
48		2,161	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(38,432)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	7,317,611	0	7,317,611
4	461.2 Metered - Commercial	1,335,374	0	1,335,374
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	1,333,826	0	1,333,826
8	Subtotal Water Sales	9,986,811	0	9,986,811
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	202,358	0	202,358
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	1,524,492	0	1,524,492
14	466 Sales for Resale	25,091	0	25,091
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	1,751,941	0	1,751,941
18	**TOTAL WATER SALES**	11,738,752	0	11,738,752
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	102,165	0	102,165
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**	102,165	0	102,165
26	**TOTAL PRESENT WATER OPERATING REVENUES**	11,840,917	0	11,840,917

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	1,520,659	0	1,520,659	791,796	0	791,796	201,070	0	201,070	527,793	0	527,793
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	377,630	0	377,630	196,631	0	196,631	49,932	0	49,932	131,067	0	131,067
4	610 Purchased Water	1,140,444	0	1,140,444	1,140,444	0	1,140,444	0	0	0	0	0	0
5	615 Purchased Power	953,910	0	953,910	943,815	0	943,815	698	0	698	9,397	0	9,397
6	616 Fuel for Power Production	3,110	0	3,110	3,110	0	3,110	0	0	0	0	0	0
7	618 Chemicals	412,792	0	412,792	412,792	0	412,792	0	0	0	0	0	0
8	620 Materials & Supplies	320,423	0	320,423	284,204	0	284,204	11,104	0	11,104	25,114	0	25,114
9	631 Contractual Services - Eng.	7,124	0	7,124	2,920	0	2,920	0	0	0	4,204	0	4,204
10	632 Contractual Services - Acct.	22,322	0	22,322	0	0	0	0	0	0	22,322	0	22,322
11	633 Contractual Services - Legal	13,450	0	13,450	0	0	0	0	0	0	13,450	0	13,450
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	240,657	0	240,657	205,968	0	205,968	0	0	0	34,689	0	34,689
14	641 Rental of Real Building/Real Property	24,458	0	24,458	4,500	0	4,500	0	0	0	19,958	0	19,958
15	642 Rental of Equipment	4,724	0	4,724	3,811	0	3,811	0	0	0	913	0	913
16	650 Transportation Expense	66,519	0	66,519	48,903	0	48,903	7,856	0	7,856	9,760	0	9,760
17	656 Insurance - Vehicle	15,302	0	15,302	0	0	0	0	0	0	15,302	0	15,302
18	657 Insurance - General Liability	31,454	0	31,454	0	0	0	0	0	0	31,454	0	31,454
19	658 Insurance - Workman's Comp	27,203	0	27,203	14,164	0	14,164	3,597	0	3,597	9,442	0	9,442
20	659 Insurance - Other	3,123	0	3,123	0	0	0	0	0	0	3,123	0	3,123
21	660 Advertising Expense	3,407	0	3,407	0	0	0	0	0	0	3,407	0	3,407
22	666 Reg. Comm. Exp. - Rate Case Amort.	84,828	0	84,828	0	0	0	0	0	0	84,828	0	84,828
23	667 Reg. Comm. Exp. - Other	7,575	0	7,575	0	0	0	0	0	0	7,575	0	7,575
24	670 Bad Debt Expense	27,328	0	27,328	0	0	0	27,328	0	27,328	0	0	0
25	675 Miscellaneous Expenses	291,778	0	291,778	68,382	0	68,382	68,543	0	68,543	154,852	0	154,852
26	**TOTAL WATER O & M EXPENSES**	5,600,217	0	5,600,217	4,121,440	0	4,121,440	370,127	0	370,127	1,108,650	0	1,108,650

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non uniform [x] Non FPSC [ ]

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	125,830	115,773	133,012	128,236	129,872	127,598	127,909	127,837	124,725	128,603	124,157	127,105	1,520,658	0	1,520,658
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	31,248	28,750	33,031	31,845	32,252	31,687	31,764	31,746	30,973	31,936	30,832	31,564	377,630	0	377,630
4	610.1-.8 Purchased Water	95,037	95,037	95,037	95,037	95,037	95,037	95,037	95,037	95,037	95,037	95,037	95,037	1,140,444	0	1,140,444
5	615.1-.8 Purchased Power	80,778	81,372	93,579	98,584	84,931	90,356	71,174	69,646	65,247	64,486	67,825	85,936	953,910	0	953,910
6	616.1-.8 Fuel for Power Production	261	259	259	259	259	259	259	259	259	259	259	259	3,110	0	3,110
7	618.1-.8 Chemicals	33,357	38,789	42,786	37,985	38,402	34,367	29,022	29,609	28,921	26,719	33,710	39,125	412,792	0	412,792
8	620.1-.8 Materials & Supplies	20,869	28,864	21,445	22,739	26,831	22,766	20,796	64,183	24,912	22,541	22,147	22,289	320,422	0	320,422
9	631.1-.8 Contractual Services - Eng.	593	575	603	603	597	593	595	596	592	589	588	592	7,124	0	7,124
10	632.1-.8 Contractual Services - Acct.	1,837	1,766	1,914	1,910	1,879	1,857	1,871	1,874	1,861	1,891	1,823	1,850	22,322	0	22,322
11	633.1-.8 Contractual Services - Legal	1,107	1,063	1,153	1,151	1,132	1,119	1,128	1,129	1,115	1,140	1,098	1,115	13,450	0	13,450
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	16,671	16,817	22,515	17,174	17,269	23,459	19,483	19,357	24,834	24,812	19,481	16,995	240,857	0	240,857
14	641.1-.8 Rental of Real Building/Real Property	1,642	2,703	1,711	1,708	2,805	1,660	1,673	2,800	1,655	1,691	2,755	1,854	24,458	0	24,458
15	642.1-.8 Rental of Equipment	337	433	431	501	326	426	405	490	314	416	323	323	4,725	0	4,725
16	650.1-.8 Transportation Expense	5,541	5,443	5,573	5,567	5,555	5,537	5,561	5,570	5,528	5,586	5,517	5,542	66,519	0	66,519
17	656.1-.8 Insurance - Vehicle	1,259	1,210	1,312	1,310	1,268	1,273	1,283	1,284	1,269	1,297	1,250	1,268	15,302	0	15,302
18	657.1-.8 Insurance - General Liability	2,589	2,487	2,697	2,692	2,647	2,618	2,637	2,640	2,608	2,665	2,588	2,607	31,454	0	31,454
19	658.1-.8 Insurance - Workman's Comp	2,251	2,071	2,380	2,294	2,323	2,283	2,288	2,287	2,231	2,301	2,221	2,274	27,205	0	27,205
20	659.1-.8 Insurance - Other	257	247	268	267	263	260	262	262	259	265	255	259	3,123	0	3,123
21	660.1-.8 Advertising Expense	280	269	292	292	287	283	286	286	282	289	278	282	3,407	0	3,407
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	6,981	6,706	7,273	7,260	7,140	7,055	7,111	7,120	7,033	7,188	6,927	7,032	84,826	0	84,826
23	667.1-.8 Reg. Comm Exp. - Other	623	599	650	648	636	630	635	636	628	642	619	628	7,575	0	7,575
24	670.1-.8 Bad Debt Expense	2,286	2,086	2,311	2,294	2,300	2,270	2,333	2,307	2,249	2,336	2,254	2,303	27,328	0	27,328
25	675.1-.8 Miscellaneous Expenses	24,777	23,173	26,361	24,906	25,448	24,921	23,749	23,744	23,384	24,014	23,834	23,469	291,779	0	291,779
26	TOTAL WATER O & M EXPENSES	456,431	456,511	496,592	485,262	479,480	478,310	447,260	490,699	445,706	446,712	445,756	471,499	5,600,218	0	5,600,218

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	65,584	58,702	70,754	66,184	68,526	67,000	66,498	66,556	64,416	66,890	64,475	66,406	791,796	0	791,796
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	16,287	14,576	17,571	16,436	17,018	16,639	16,514	16,526	15,997	16,581	16,012	16,491	196,631	0	196,631
4	610.1-.6 Purchased Water	95,037	95,037	95,037	95,037	95,037	95,037	95,037	95,037	95,037	95,037	95,037	95,037	1,140,444	0	1,140,444
5	615.1-.6 Purchased Power	79,946	80,576	92,714	97,721	84,081	89,516	70,327	68,796	64,410	63,829	67,000	85,087	943,815	0	943,815
6	616.1-.6 Fuel for Power Production	261	259	259	259	259	259	259	259	259	259	259	259	3,110	0	3,110
7	618.1-.6 Chemicals	33,357	36,789	42,786	37,985	36,402	34,367	29,022	29,609	26,921	26,719	33,710	39,125	412,792	0	412,792
8	620.1-.6 Materials & Supplies	17,693	26,051	18,353	19,657	23,783	19,755	17,743	61,137	21,916	19,463	19,181	19,272	284,204	0	284,204
9	631.1-.6 Contractual Services - Eng.	247	243	243	243	243	243	243	243	243	243	243	243	2,920	0	2,920
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	13,817	14,075	19,540	14,206	14,349	20,574	16,575	16,445	21,758	21,873	16,646	16,109	205,966	0	205,966
14	641.1-.6 Rental of Real Building/Real Property	0	1,125	0	0	1,125	0	0	1,125	0	0	1,125	0	4,500	0	4,500
15	642.1-.6 Rental of Equipment	262	361	352	423	250	350	328	413	238	339	248	247	3,811	0	3,811
16	650.1-.6 Transportation Expense	4,081	4,072	4,072	4,072	4,072	4,073	4,072	4,087	4,072	4,087	4,072	4,071	48,903	0	48,903
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	1,173	1,050	1,266	1,164	1,226	1,199	1,190	1,191	1,152	1,193	1,153	1,188	14,164	0	14,164
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	6,303	5,700	7,287	5,898	6,646	6,348	4,915	4,958	4,904	5,032	5,536	4,855	68,382	0	68,382
26	TOTAL WATER DIRECT O & M EXPENSES	334,248	340,617	370,234	359,305	355,018	355,359	322,722	366,386	323,323	321,126	324,700	348,403	4,121,440	0	4,121,440

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	(2) 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	16,809	15,346	17,003	16,882	16,920	16,700	17,165	15,977	16,549	17,191	16,582	16,946	201,070	0	201,070
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	4,174	3,811	4,222	4,192	4,202	4,147	4,263	4,216	4,110	4,269	4,118	4,208	49,932	0	49,932
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	58	53	59	59	59	58	60	59	57	60	58	59	698	0	698
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	928	847	939	932	934	922	948	938	914	949	916	936	11,104	0	11,104
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	657	600	664	660	661	652	671	663	647	672	648	662	7,856	0	7,856
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	301	275	304	302	303	299	307	304	296	308	297	303	3,597	0	3,597
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	2,285	2,086	2,311	2,294	2,300	2,270	2,333	2,307	2,249	2,336	2,254	2,303	27,328	0	27,328
25	675.7 Miscellaneous Expenses	5,730	5,231	5,796	5,755	5,768	5,693	5,851	5,788	5,641	5,860	5,653	5,777	68,543	0	68,543
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	30,942	28,248	31,299	31,076	31,146	30,741	31,597	31,252	30,463	31,645	30,524	31,194	370,127	0	370,127

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the last 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	43,437	41,726	45,254	45,170	44,425	43,898	44,247	44,303	43,760	44,722	43,099	43,751	527,793	0	527,793
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	10,787	10,362	11,238	11,217	11,032	10,901	10,988	11,002	10,867	11,106	10,703	10,865	131,067	0	131,067
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	773	743	806	804	791	782	788	789	779	796	767	778	9,397	0	9,397
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	2,067	1,985	2,153	2,149	2,114	2,089	2,105	2,108	2,082	2,128	2,051	2,082	25,114	0	25,114
9	631.8	Contractual Services - Eng.	346	332	360	360	354	350	352	353	349	356	343	349	4,204	0	4,204
10	632.8	Contractual Services - Acct.	1,837	1,765	1,914	1,910	1,879	1,857	1,871	1,874	1,851	1,891	1,823	1,850	22,322	0	22,322
11	633.8	Contractual Services - Legal	1,107	1,063	1,153	1,151	1,132	1,119	1,128	1,129	1,115	1,140	1,098	1,115	13,450	0	13,450
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	2,855	2,742	2,974	2,969	2,920	2,885	2,908	2,912	2,876	2,939	2,833	2,876	34,689	0	34,689
14	641.8	Rental of Real Building/Real Property	1,642	1,578	1,711	1,708	1,680	1,660	1,673	1,675	1,655	1,691	1,630	1,654	19,958	0	19,958
15	642.8	Rental of Equipment	75	72	78	78	77	76	77	77	76	77	75	76	913	0	913
16	650.8	Transportation Expense	803	772	837	835	822	812	818	819	809	827	797	809	9,760	0	9,760
17	656.8	Insurance - Vehicle	1,259	1,210	1,312	1,310	1,286	1,273	1,283	1,284	1,269	1,297	1,250	1,268	15,302	0	15,302
18	657.8	Insurance - General Liability	2,589	2,487	2,697	2,692	2,647	2,616	2,637	2,640	2,608	2,666	2,568	2,607	31,454	0	31,454
19	658.8	Insurance - Workman's Comp	777	746	810	808	795	785	792	793	783	800	771	783	9,442	0	9,442
20	659.8	Insurance - Other	257	247	268	267	263	260	262	262	259	265	256	259	3,123	0	3,123
21	660.8	Advertising Expense	280	269	292	292	287	283	286	286	282	288	278	282	3,407	0	3,407
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	6,981	6,706	7,273	7,260	7,140	7,055	7,111	7,120	7,033	7,188	6,927	7,032	84,826	0	84,826
23	667.8	Reg. Comm. Exp. - Other	623	599	650	648	638	630	635	636	628	642	619	628	7,575	0	7,575
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	12,744	12,242	13,277	13,253	13,034	12,880	12,982	12,998	12,839	13,121	12,645	12,836	154,852	0	154,852
26		TOTAL WATER ALLOCATED A & G EXPENSES	91,240	87,646	95,059	94,881	93,316	92,210	92,942	93,061	91,920	93,941	90,532	91,902	1,108,650	0	1,108,650

Notes:
(1) Employee Pensions & Benefits is calculated as 24.63% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No.	Account Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	1,520,659	0	0	0	0	0	0	0	0	0	0	1,520,659
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	377,630	0	0	0	0	0	0	0	0	0	0	377,630
4	610.1-.8	Purchased Water	1,140,444	0	0	0	0	0	0	0	0	0	0	1,140,444
5	615.1-.8	Purchased Power	953,910	0	0	0	0	0	0	0	0	0	0	953,910
6	616.1-.8	Fuel for Power Production	3,110	0	0	0	0	0	0	0	0	0	0	3,110
7	618.1-.8	Chemicals	412,792	0	0	0	0	0	0	0	0	0	0	412,792
8	620.1-.8	Materials & Supplies	320,423	0	0	0	0	0	0	0	0	0	0	320,423
9	631.1-.8	Contractual Services - Eng.	7,124	0	0	0	0	0	0	0	0	0	0	7,124
10	632.1-.8	Contractual Services - Acct.	22,322	0	0	0	0	0	0	0	0	0	0	22,322
11	633.1-.8	Contractual Services - Legal	13,450	0	0	0	0	0	0	0	0	0	0	13,450
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	240,657	0	0	0	0	0	0	0	0	0	0	240,657
14	641.1-.8	Rental of Real Building/Real Property	24,458	0	0	0	0	0	0	0	0	0	0	24,458
15	642.1-.8	Rental of Equipment	4,724	0	0	0	0	0	0	0	0	0	0	4,724
16	650.1-.8	Transportation Expense	66,519	0	0	0	0	0	0	0	0	0	0	66,519
17	656.1-.8	Insurance - Vehicle	15,302	0	0	0	0	0	0	0	0	0	0	15,302
18	657.1-.8	Insurance - General Liability	31,454	0	0	0	0	0	0	0	0	0	0	31,454
19	658.1-.8	Insurance - Workman's Comp	27,203	0	0	0	0	0	0	0	0	0	0	27,203
20	659.1-.8	Insurance - Other	3,123	0	0	0	0	0	0	0	0	0	0	3,123
21	660.1-.8	Advertising Expense	3,407	0	0	0	0	0	0	0	0	0	0	3,407
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	84,828	0	0	0	0	0	0	0	0	0	0	84,828
23	667.1-.8	Reg. Comm. Exp. - Other	7,575	0	0	0	0	0	0	0	0	0	0	7,575
24	670.1-.8	Bad Debt Expense	27,328	0	0	0	0	0	0	0	0	0	0	27,328
25	675.1-.8	Miscellaneous Expenses	291,778	0	0	0	0	0	0	0	0	0	0	291,778
26		TOTAL WATER O & M EXPENSES	5,600,217	0	0	0	0	0	0	0	0	0	0	5,600,217

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	791,796	0	0	0	0	0	0	0	0	0	0	791,796
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	196,631	0	0	0	0	0	0	0	0	0	0	196,631
4	610.1-.6	Purchased Water	1,140,444	0	0	0	0	0	0	0	0	0	0	1,140,444
5	615.1-.6	Purchased Power	943,815	0	0	0	0	0	0	0	0	0	0	943,815
6	616.1-.6	Fuel for Power Production	3,110	0	0	0	0	0	0	0	0	0	0	3,110
7	618.1-.6	Chemicals	412,792	0	0	0	0	0	0	0	0	0	0	412,792
8	620.1-.6	Materials & Supplies	284,204	0	0	0	0	0	0	0	0	0	0	284,204
9	631.1-.6	Contractual Services - Eng.	2,920	0	0	0	0	0	0	0	0	0	0	2,920
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	205,968	0	0	0	0	0	0	0	0	0	0	205,968
14	641.1-.6	Rental of Real Building/Real Property	4,500	0	0	0	0	0	0	0	0	0	0	4,500
15	642.1-.6	Rental of Equipment	3,811	0	0	0	0	0	0	0	0	0	0	3,811
16	650.1-.6	Transportation Expense	48,903	0	0	0	0	0	0	0	0	0	0	48,903
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	14,164	0	0	0	0	0	0	0	0	0	0	14,164
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	68,382	0	0	0	0	0	0	0	0	0	0	68,382
26		**TOTAL WATER DIRECT O & M EXPENSES**	4,121,440	0	0	0	0	0	0	0	0	0	0	4,121,440

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED CUSTOMER ACCOUNTS EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	201,070	0	0	0	0	0	0	0	0	0	0	201,070
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	49,932	0	0	0	0	0	0	0	0	0	0	49,932
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	696	0	0	0	0	0	0	0	0	0	0	696
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	11,104	0	0	0	0	0	0	0	0	0	0	11,104
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	7,856	0	0	0	0	0	0	0	0	0	0	7,856
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	3,597	0	0	0	0	0	0	0	0	0	0	3,597
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	27,328	0	0	0	0	0	0	0	0	0	0	27,328
25	675.7	Miscellaneous Expenses	68,543	0	0	0	0	0	0	0	0	0	0	68,543
26	TOTAL WATER CUSTOMER ACCOUNT EXPENSES		370,127	0	0	0	0	0	0	0	0	0	0	370,127

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED A&G EXPENSES							
Line No.	Account No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	527,793	0	0	0	0	0	0	0	0	0	0	527,793
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	131,067	0	0	0	0	0	0	0	0	0	0	131,067
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	9,397	0	0	0	0	0	0	0	0	0	0	9,397
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	25,114	0	0	0	0	0	0	0	0	0	0	25,114
9	631.8	Contractual Services - Eng.	4,204	0	0	0	0	0	0	0	0	0	0	4,204
10	632.8	Contractual Services - Acct.	22,322	0	0	0	0	0	0	0	0	0	0	22,322
11	633.8	Contractual Services - Legal	13,450	0	0	0	0	0	0	0	0	0	0	13,450
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	34,689	0	0	0	0	0	0	0	0	0	0	34,689
14	641.8	Rental of Real Building/Real Property	19,958	0	0	0	0	0	0	0	0	0	0	19,958
15	642.8	Rental of Equipment	913	0	0	0	0	0	0	0	0	0	0	913
16	650.8	Transportation Expense	9,760	0	0	0	0	0	0	0	0	0	0	9,760
17	656.8	Insurance - Vehicle	15,302	0	0	0	0	0	0	0	0	0	0	15,302
18	657.8	Insurance - General Liability	31,454	0	0	0	0	0	0	0	0	0	0	31,454
19	658.8	Insurance - Workman's Comp	9,442	0	0	0	0	0	0	0	0	0	0	9,442
20	659.8	Insurance - Other	3,123	0	0	0	0	0	0	0	0	0	0	3,123
21	660.8	Advertising Expense	3,407	0	0	0	0	0	0	0	0	0	0	3,407
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	84,828	0	0	0	0	0	0	0	0	0	0	84,828
23	667.8	Reg. Comm. Exp. - Other	7,575	0	0	0	0	0	0	0	0	0	0	7,575
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	154,852	0	0	0	0	0	0	0	0	0	0	154,852
26		TOTAL WATER A & G EXPENSES	1,108,650	0	0	0	0	0	0	0	0	0	0	1,108,650

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees		1,432,573	1,520,659	88,086	6.15%
2	603.1-.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits		343,386	377,630	34,244	9.97%
4	610.1-.8	Purchased Water		889,239	1,140,444	251,205	28.25%
5	615.1-.8	Purchased Power		919,475	953,910	34,435	3.75%
6	616.1-.8	Fuel for Power Production		4,149	3,110	(1,039)	(25.04%)
7	618.1-.8	Chemicals		414,636	412,792	(1,844)	(0.44%)
8	620.1-.8	Materials & Supplies		398,077	320,423	(77,655)	(19.51%)
9	631.1-.8	Contractual Services - Eng.		0	7,124	7,124	100.00%
10	632.1-.8	Contractual Services - Acct.		20,841	22,322	1,481	7.10%
11	633.1-.8	Contractual Services - Legal		16,523	13,450	(3,072)	(18.59%)
12	634.1-.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.1-.8	Contractual Services - Other		238,244	240,657	2,413	1.01%
14	641.1-.8	Rental of Real Building/Real Property		20,985	24,458	3,473	16.55%
15	642.1-.8	Rental of Equipment		6,198	4,724	(1,473)	(23.77%)
16	650.1-.8	Transportation Expense		61,553	66,519	4,966	8.07%
17	656.1-.8	Insurance - Vehicle		13,681	15,302	1,621	11.85%
18	657.1-.8	Insurance - General Liability		31,301	31,454	153	0.49%
19	658.1-.8	Insurance - Workman's Comp		25,499	27,203	1,704	6.68%
20	659.1-.8	Insurance - Other		2,841	3,123	282	9.92%
21	660.1-.8	Advertising Expense		3,373	3,407	33	0.99%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.		84,828	84,828	(0)	(0.00%)
23	667.1-.8	Reg. Comm. Exp. - Other		11,091	7,575	(3,516)	(31.70%)
24	670.1-.8	Bad Debt Expense		15,234	27,328	12,093	79.38%
25	675.1-.8	Miscellaneous Expenses		229,179	291,778	62,599	27.31%
26	**TOTAL WATER O & M EXPENSES**			5,182,905	5,600,217	417,312	8.05%
27	**TOTAL (LESS ACCTS 666 & 667)**			5,086,986	5,507,815	420,829	8.27%

NOTE: See Volume II for variance explanations.

5/30/95 11:55 AM B07W1.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6	Salaries & Wages - Employees		750,137	791,796	41,659	5.55%
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits		179,806	196,631	16,825	9.36%
4	610.1-.6	Purchased Water		889,239	1,140,444	251,205	28.25%
5	615.1-.6	Purchased Power		910,739	943,815	33,076	3.63%
6	616.1-.6	Fuel for Power Production		4,149	3,110	(1,039)	(25.04%)
7	618.1-.6	Chemicals		414,636	412,792	(1,844)	(0.44%)
8	620.1-.6	Materials & Supplies		360,982	284,204	(76,778)	(21.27%)
9	631.1-.6	Contractual Services - Eng.		0	2,920	2,920	100.00%
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		180,694	205,968	25,274	13.99%
14	641.1-.6	Rental of Real Building/Real Property		2,990	4,500	1,510	50.50%
15	642.1-.6	Rental of Equipment		5,050	3,811	(1,239)	(24.53%)
16	650.1-.6	Transportation Expense		50,598	48,903	(1,695)	(3.35%)
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		13,352	14,164	812	6.08%
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		55,147	68,382	13,235	24.00%
26	**TOTAL WATER O & M EXPENSES**			3,817,519	4,121,440	303,921	7.96%
27	**TOTAL (LESS ACCTS 666 & 667)**			3,817,519	4,121,440	303,921	7.96%

NOTE: See Volume II for variance explanations.

5/30/95 11:55 AM B07W2.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees		200,620	201,070	449	0.22%
2	603.7	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.7	Employee Pensions & Benefits		48,089	49,932	1,843	3.83%
4	610.7	Purchased Water		0	0	0	0.00%
5	615.7	Purchased Power		764	698	(67)	(8.76%)
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		11,999	11,104	(895)	(7.46%)
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		1,744	0	(1,744)	(100.00%)
15	642.7	Rental of Equipment		42	0	(42)	(100.00%)
16	650.7	Transportation Expense		4,893	7,856	2,963	60.56%
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		3,571	3,597	26	0.73%
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		15,234	27,328	12,093	79.38%
25	675.7	Miscellaneous Expenses		14,306	68,543	54,238	379.14%
26	TOTAL WATER O & M EXPENSES			301,263	370,127	68,864	22.86%
27	TOTAL (LESS ACCTS 666 & 667)			301,263	370,127	68,864	22.86%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
	(1)		(2)	(3)	(4) (3 - 2)	(5) (4 / 2)
1	601.8	Salaries & Wages - Employees	481,816	527,793	45,978	9.54%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	115,491	131,067	15,576	13.49%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	7,971	9,397	1,425	17.88%
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	25,096	25,114	19	0.08%
9	631.8	Contractual Services - Eng.	0	4,204	4,204	100.00%
10	632.8	Contractual Services - Acct.	20,841	22,322	1,481	7.11%
11	633.8	Contractual Services - Legal	16,523	13,450	(3,072)	(18.59%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	57,550	34,689	(22,861)	(39.72%)
14	641.8	Rental of Real Building/Real Property	16,251	19,958	3,707	22.81%
15	642.8	Rental of Equipment	1,106	913	(192)	(17.36%)
16	650.8	Transportation Expense	6,062	9,760	3,698	61.00%
17	656.8	Insurance - Vehicle	13,681	15,302	1,621	11.85%
18	657.8	Insurance - General Liability	31,301	31,454	153	0.49%
19	658.8	Insurance - Workman's Comp	8,576	9,442	866	10.10%
20	659.8	Insurance - Other	2,841	3,123	282	9.93%
21	660.8	Advertising Expense	3,373	3,407	33	0.98%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	84,828	84,828	0	0.00%
23	667.8	Reg. Comm. Exp. - Other	11,091	7,575	(3,516)	(31.70%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	159,726	154,852	(4,874)	(3.05%)
26	TOTAL WATER O & M EXPENSES		1,064,123	1,108,650	44,528	4.18%
27	TOTAL (LESS ACCTS 666 & 667)		968,204	1,016,247	48,044	4.96%

NOTE: See Volume II for variance explanations.

5/30/95 1:40 PM B07W4.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1995

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC: [ ]

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 - 1995

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10(W)
Page 1 of 1
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	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14
15 Amortization of Rate Case Expense:

		(A) Total	Water
16			
17			
18	*Prior Unamortized Rate Case Expense*		
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$84,828

28
29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.**			

5/30/95 1:40 PM B11W.XLS

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

30	Allocated Items	Allocation Basis	Recap Schedules
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (W)

Note: May not cross foot due to rounding

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1995 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	54,112	40	2.50%	1,353	0	1,353	0.00%	0	1,353
3	302.1 Franchise	16,716	40	2.50%	418	0	418	0.00%	0	418
4	339.1 Other Plant & Misc.	142	47	2.13%	3	0	3	0.00%	0	3
5	**SOURCE OF SUPPLY & PUMPING**									
6	303.2 Land & Land Rights	7,261,420	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	804,491	33	3.03%	24,287	0	24,287	7.88%	1,915	22,372
8	305.2 Collect. & Impound.	219,466	48	2.08%	4,555	0	4,555	6.26%	285	4,270
9	306.2 Lake, River & Other	0	NA	NA	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	923,297	31	3.23%	30,257	0	30,257	6.97%	2,108	28,149
11	308.2 Infiltration Galleries	264,911	40	2.50%	6,623	0	6,623	7.66%	507	6,116
12	309.2 Supply Mains	5,852,996	35	2.86%	167,571	0	167,571	7.48%	12,531	155,040
13	310.2 Power Generation Equpi.	390,919	20	5.00%	19,329	0	19,329	0.00%	0	19,329
14	311.2 Pumping Equipment	4,102,862	20	5.00%	203,909	0	203,909	0.21%	420	203,489
15	339.2 Other Plant & Misc.	36,527	25	4.00%	1,461	0	1,461	0.00%	0	1,461
16	**WATER TREATMENT PLANT**									
17	303.3 Land & Land Rights	55,146	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	3,949,766	33	3.03%	119,598	0	119,598	0.00%	0	119,598
19	320.3 Water Treatment Equip.	13,641,906	22	4.55%	618,465	0	618,465	2.04%	12,589	605,876
20	321.3 Permeators	1,530,067	5	20.00%	306,017	0	306,017	0.00%	0	306,017
21	339.3 Other Plant & Misc.	0	NA	NA	0	0	0	0.00%	0	0
22	**TRANSMISSION & DISTRIBUTION**									
23	303.4 Land & Land Rights	1,503	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	88,812	33	3.03%	2,683	0	2,683	0.00%	0	2,683
25	330.4 Distr. Reservoirs	2,450,798	37	2.70%	66,134	0	66,134	4.06%	2,687	63,447
26	331.4 Transmission & Distribution	16,092,949	43	2.33%	377,430	0	377,430	25.07%	94,635	282,795
27	333.4 Services	3,185,195	40	2.50%	79,662	0	79,662	0.00%	0	79,662
28	334.4 Meters & Meter Installation	2,215,244	20	5.00%	108,952	0	108,952	0.00%	0	108,952
29	335.4 Hydrants	612,056	45	2.22%	13,620	0	13,620	0.00%	0	13,620
30	339.4 Other Plant & Misc.	2,037	25	4.00%	80	0	80	0.00%	0	80
31	**GENERAL PLANT**									
32	303.5 Land & Land Rights	59,037	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	557,882	40	2.50%	13,947	0	13,947	0.00%	0	13,947
34	340.5 Office Furniture & Equipment	344,157	15	6.67%	22,957	0	22,957	0.00%	0	22,957
35	340.51 Computer Equipment	833,773	6	16.67%	138,991	0	138,991	0.00%	0	138,991
36	341.5 Transportation Equipment	498,039	6	16.67%	83,024	0	83,024	0.00%	0	83,024
37	342.5 Stores Equipment	5,293	18	5.56%	292	0	292	0.00%	0	292
38	343.5 Tools, Shop & Garage	188,925	16	6.25%	11,807	0	11,807	0.00%	0	11,807
39	344.5 Laboratory Equipment	114,234	15	6.67%	7,619	0	7,619	0.00%	0	7,619
40	345.5 Power Operated Equipment	181,273	12	8.33%	15,100	0	15,100	0.00%	0	15,100
41	346.5 Communication Equipment	93,979	10	10.00%	9,398	0	9,398	0.00%	0	9,398
42	347.5 Miscellaneous Equipment	44,002	15	6.67%	2,937	0	2,937	0.00%	0	2,937
43	348.5 Other Tangible Plant	34,936	10	10.00%	3,494	0	3,494	0.00%	0	3,494
44	**INTANGIBLE PLANT**	70,970		2.50%	1,774	0	1,774	0.00%	0	1,774
45	**SUPPLY & PUMPING**	19,856,689		2.31%	457,992	0	457,992	3.88%	17,766	440,226
46	**WATER TREATMENT PLANT**	19,176,905		5.44%	1,044,080	0	1,044,080	1.21%	12,589	1,031,491
47	**TRANSMISSION & DISTRIBUTION**	24,648,584		2.63%	648,561	0	648,561	15.01%	97,322	551,239
48	**GENERAL PLANT**	2,955,530		10.47%	309,566	0	309,566	0.00%	0	309,566
49	**TOTAL DEPRECIATION EXPENSE**	66,706,686		3.69%	2,461,973	0	2,461,973	5.19%	127,677	2,334,296
50	**LESS: AMORTIZATION OF CIAC**				(389,704)	0	(389,704)	1.27%	(4,941)	(384,763)
51	**ET DEPRECIATION EXPENSE - WATER**				2,072,269	0	2,072,269		122,736	1,949,533

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 - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1995 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1995 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	5,982,924	4.20%	251,581	0	251,581	0.00%	0	251,581
2	Line/Main Extension Fees	1,294,546	2.33%	30,212	0	30,212	0.63%	190	30,022
3	Meter Installation Fees	728,523	4.90%	35,720	0	35,720	0.00%	0	35,720
4	Contributed Lines	1,278,999	2.37%	30,321	0	30,321	14.28%	4,329	25,992
5	Contributed Property Other Than Lines	341,412	3.84%	13,121	0	13,121	3.22%	422	12,699
6	Service Installation Fees	1,147,043	2.51%	28,749	0	28,749	0.00%	0	28,749
7	TOTAL WATER CIAC AMORT. EXP.	10,773,447		389,704	0	389,704		4,941	384,763

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 - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 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	804,491	24,287	3.02%
3	305.2 Collecting & Impounding reservoirs	219,466	4,555	2.08%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	923,297	30,257	3.28%
6	308.2 Infiltration Galleries & Tunnels	264,911	6,623	2.50%
7	309.2 Supply Mains	5,852,996	167,571	2.86%
8	310.2 Power Generation Equipment	390,919	19,329	4.94%
9	311.2 Pumping Equipment	4,102,662	203,909	4.97%
10	339.2 Other Plant & Miscellaneous	36,527	1,461	4.00%
11	304.3 Structures & Improvements	3,949,766	119,598	3.03%
12	320.3 Water Treatment Equipment	13,641,906	618,465	4.53%
13	321.3 Permeators	1,530,087	306,017	20.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	2,450,798	66,134	2.70%
16	**COMPOSITE RATE**	34,167,826	1,568,206	4.59%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	88,812	2,683	3.02%
19	331.4 Transmission & Distribution	16,092,949	377,430	2.35%
20	335.4 Hydrants	612,056	13,620	2.23%
21	339.4 Other Plant & Miscellaneous	2,037	80	3.93%
22	**COMPOSITE RATE**	16,795,854	393,813	2.34%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	2,215,244	108,952	4.92%
25	**COMPOSITE RATE**	2,215,244	108,952	4.92%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	3,185,195	79,662	2.50%
28	**COMPOSITE RATE**	3,185,195	79,662	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	34,167,826	1,568,206	4.59%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	16,795,854	393,813	2.34%
32	Meter Installation Fees (Line 25)	2,215,244	108,952	4.92%
33	Service Installation Fees (Line 28)	3,185,195	79,662	2.50%
34	**COMPOSITE RATE**	56,364,119	2,150,633	3.82%

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.

5/31/95 8:32 AM B13W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)

Line No.	(1) (PRESENT INCOME)	(2) 1995 TAXES OTHER THAN INCOME Per Books	(3) Adjustment	(4) Adjusted Test Year	(5) Supporting Schedules	(6) Recap Schedules
1	**REGULATORY ASSESSMENT FEES (RAFs): (4.5%)**	532,841	0	532,841	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	121,653	0	121,653	B-5(W)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL PAYROLL TAXES**	121,653	0	121,653		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	871,777	2,721	874,498		
8	Non-used & Useful Property Tax Add-back (1)	0	40,591	40,591		
9	Adjusted Real Estate & Personal Property Tax	871,777	43,312	915,089		
10	Non-used & Useful Percent (2)			9.17%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(83,905)	(83,905)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	871,777	(40,593)	831,184		
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)**	1,526,271	(40,593)	1,485,678		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 - 1995
UNDER PRESENT INCOME

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	11,840,917	0	11,840,917	B-4(W)
3	Less:				
4	O & M Expenses	5,600,217	0	5,600,217	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	1,949,533	0	1,949,533	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,526,271	(40,593)	1,485,678	B-15(W)
8	Pre-Tax Operating Expenses	9,076,021	(40,593)	9,035,428	
9	**PRE-TAX OPERATING INCOME**	2,764,896	40,593	2,805,489	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	2,764,896	40,593	2,805,489	
12	Less:				
13	Interest Expense:				
14	Rate Base	42,026,230	692,904	42,719,134	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	2,122,325	34,992	2,157,316	C-3
17	Net Taxable Income (L11 - L16)	642,571	5,601	648,173	
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)	247,872	2,161	250,033	
20	Less:				
21	Parent Debt Adjustment	93,224	0	93,224	C-1(W)
22	Investment Tax Credit	14,859	0	14,859	C-7(W)
23	**TOTAL INCOME TAXES**	139,789	2,161	141,950	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / FPSC Jurisdiction - Non-Uniform Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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:

		1995 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.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	4,856,460	0	4,856,460	A-5 (W)
2	Utility Land & Land Rights	9,307	0	9,307	A-5 (W)
3	Non-Used and Useful	(1,381,687)	0	(1,381,687)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(1,546,937)	0	(1,546,937)	A-9 (W)
6	CIAC	(543,100)	0	(543,100)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(36,550)	(36,550)	A-12 (W)
8	Accumulated Amortization of CIAC	114,598	0	114,598	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	(17,539)	0	(17,539)	Vol. II
13	Deferred Taxes	(87,813)	0	(87,813)	C-7 (W)
14	Working Capital Allowance	175,312	0	175,312	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	1,578,601	(36,550)	1,542,051	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1. FPSC Margin Reserve	(73,100)	(36,550)	
38				
39	2.	0	0	
40				
41				
42		(73,100)	(36,550)	
43				
44	**SUBTOTAL**	(73,100)	(36,550)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	(73,100)	(36,550)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 these 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. 900330-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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

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

5/30/95 8:10 AM A04W2.XLS

Note May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: BSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) 1995 PLANT IN SERVICE Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) 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	1,386	48,945	0	48,945	50,331	0	50,331	25,858	0	25,858
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	0	344	0	344	344	0	344	172	0	172
20	321.3 Permeators	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
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	4,057,731	9,884	0	9,884	4,067,615	0	4,067,615	4,062,673	0	4,062,673
27	333.4 Services	20,098	13,904	0	13,904	34,002	0	34,002	27,050	0	27,050
28	334.4 Meters & Meter Installation	219,524	14,889	0	14,889	234,413	0	234,413	226,969	0	226,969
29	335.4 Hydrants	2,079	545	0	545	2,624	0	2,624	2,352	0	2,352
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	9,307	0	0	0	9,307	0	9,307	9,307	0	9,307
33	304.5 Structures & Improvements	82,971	10,066	(119)	9,948	92,919	0	92,919	87,945	0	87,945
34	340.5 Office Furniture & Equipment	50,623	7,261	0	7,261	57,884	0	57,884	54,253	0	54,253
35	340.51 Computer Equipment	124,719	13,437	0	13,437	138,156	0	138,156	131,437	0	131,437
36	341.5 Transportation Equipment	75,889	9,876	(4,631)	5,245	81,134	0	81,134	78,512	0	78,512
37	342.5 Stores Equipment	824	21	0	21	845	0	845	834	0	834
38	343.5 Tools, Shop & Garage Equipment	28,369	2,839	(12)	2,827	31,196	0	31,196	29,782	0	29,782
39	344.5 Laboratory Equipment	8,053	19,910	0	19,910	27,963	0	27,963	18,008	0	18,008
40	345.5 Power Operated Equipment	28,126	925	(24)	901	29,027	0	29,027	28,576	0	28,576
41	346.5 Communication Equipment	12,796	4,037	0	4,037	16,833	0	16,833	14,815	0	14,815
42	347.5 Miscellaneous Equipment	6,764	459	(114)	345	7,109	0	7,109	6,937	0	6,937
43	348.5 Other Tangible Plant	188	10,640	0	10,640	10,827	0	10,827	5,507	0	5,507
44	**INTANGIBLE PLANT**	48,555	0	0	0	48,555	0	48,555	48,555	0	48,555
45	**SUPPLY & PUMPING**	7,611	48,945	0	48,945	56,556	0	56,556	32,083	0	32,083
46	**WATER TREATMENT PLANT**	0	344	0	344	344	0	344	172	0	172
47	**TRANSMISSION & DISTRIBUTION**	4,299,432	39,221	0	39,221	4,338,653	0	4,338,653	4,319,044	0	4,319,044
48	**GENERAL PLANT**	428,529	79,471	(4,899)	74,572	503,201	0	503,201	465,913	0	465,913
49	**TOTAL PLANT IN SERVICE**	4,784,227	157,981	(4,899)	153,082	4,947,309	0	4,947,309	4,865,767	0	4,865,767
50	**LAND & LAND RIGHTS**	9,307	0	0	0	9,307	0	9,307	9,307	0	9,307
51	**TOTAL PIS LESS LAND**	4,774,920	157,981	(4,899)	153,082	4,938,002	0	4,938,002	4,856,460	0	4,856,460

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte / Deep Creek
Docket No. 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	1,386	50,931	48,945	25,658
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	0	2	2	2	2	2	2	2	2	2	5	5	344	344	172
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	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	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	4,057,731	4,057,799	4,057,799	4,057,799	4,057,799	4,057,799	4,057,799	4,057,799	4,057,799	4,057,799	4,057,882	4,057,882	4,067,615	9,884	4,062,673
27	333.4 Services	20,098	20,194	20,194	20,194	20,194	20,194	20,194	20,194	20,194	20,194	20,311	20,311	34,902	13,904	27,050
28	334.4 Meters & Meter Installation	219,524	219,627	219,627	219,627	219,627	219,627	219,627	219,627	219,627	219,627	219,752	219,752	234,413	14,866	226,969
29	335.4 Hydrants	2,079	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,087	2,087	2,824	545	2,352
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	9,307	9,307	9,307	9,307	9,307	9,307	9,307	9,307	9,307	9,307	9,307	9,307	9,307	0	9,307
33	304.5 Structures & Improvements	82,971	83,036	83,160	83,293	83,396	83,448	87,935	87,946	87,946	87,946	87,946	87,946	92,918	9,948	87,945
34	340.5 Office Furniture & Equipment	50,823	50,869	50,759	50,858	50,933	50,970	54,208	54,216	54,216	54,216	54,216	54,216	57,984	7,261	54,253
35	340.51 Computer Equipment	124,719	124,805	124,972	125,154	125,293	125,361	131,353	131,367	131,367	131,367	131,367	131,367	138,156	13,437	131,437
36	341.5 Transportation Equipment	75,889	75,952	76,052	76,046	76,119	76,169	80,522	80,522	80,522	80,522	80,522	80,522	91,134	5,245	78,512
37	342.5 Stores Equipment	824	824	824	825	825	825	834	834	834	834	834	834	845	21	834
38	343.5 Tools, Shop & Garage Equipment	28,369	28,387	28,422	28,460	28,490	28,504	29,770	29,773	29,773	29,773	29,773	29,773	31,196	2,927	29,762
39	344.5 Laboratory Equipment	8,053	8,180	8,427	8,698	8,903	9,005	17,883	17,904	17,904	17,904	17,904	17,904	27,963	10,910	18,008
40	345.5 Power Operated Equipment	26,126	26,132	26,143	26,155	26,164	26,169	26,581	26,582	26,582	26,582	26,582	26,582	26,627	901	26,576
41	346.5 Communication Equipment	12,796	12,822	12,972	12,927	12,959	12,999	14,789	14,794	14,794	14,794	14,794	14,794	16,833	4,037	14,815
42	347.5 Miscellaneous Equipment	6,764	6,767	6,772	6,775	6,779	6,782	6,985	6,985	6,985	6,985	6,985	6,985	7,109	345	6,937
43	348.5 Other Tangible Plant	188	256	388	532	642	696	5,440	5,452	5,452	5,452	5,452	5,452	10,827	10,640	5,507
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**	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	7,611	58,556	48,945	32,063
46	**WATER TREATMENT PLANT**	0	2	2	2	2	2	2	2	2	2	5	5	344	344	172
47	**TRANSMISSION & DISTRIBUTION**	4,299,432	4,299,703	4,299,703	4,299,703	4,299,703	4,299,703	4,299,703	4,299,703	4,299,703	4,299,703	4,300,032	4,300,032	4,338,653	39,221	4,319,044
48	**GENERAL PLANT**	428,629	429,137	430,099	431,031	431,819	432,224	467,607	467,682	467,682	467,682	467,682	467,682	503,201	74,572	465,913
49	**TOTAL PLANT IN SERVICE**	4,784,227	4,785,008	4,785,970	4,786,903	4,787,690	4,788,095	4,823,478	4,823,554	4,823,554	4,823,554	4,823,886	4,823,886	4,947,309	163,082	4,885,767
50	**LAND & LAND RIGHTS**	9,307	9,307	9,307	9,307	9,307	9,307	9,307	9,307	9,307	9,307	9,307	9,307	9,307	0	9,307
51	**TOTAL PIS LESS LAND**	4,774,920	4,775,702	4,776,664	4,777,596	4,778,383	4,778,789	4,814,171	4,814,247	4,814,247	4,814,247	4,814,579	4,814,579	4,938,002	163,082	4,876,460

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Balance 1995
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	48,945	48,945	24,472
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	0	0	0	0	0	0	0	0	3	0	338	344	172
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	68	0	0	0	0	0	0	0	0	93	0	9,732	9,894	4,842
27	333.4 Services	96	0	0	0	0	0	0	0	0	117	0	13,891	13,904	6,952
28	334.4 Meters & Meter Installation	103	0	0	0	0	0	0	0	0	125	0	14,661	14,889	7,444
29	335.4 Hydrants	4	0	0	0	0	0	0	0	0	5	0	537	545	273
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	64	124	133	103	51	4,487	11	0	0	0	0	4,973	9,946	4,974
34	340.5 Office Furniture & Equipment	46	90	99	75	37	3,239	8	0	0	0	0	3,699	7,261	3,631
35	340.51 Computer Equipment	86	167	183	138	69	5,091	15	0	0	0	0	6,708	13,437	6,718
36	341.5 Transportation Equipment	63	100	(6)	72	50	4,353	(0)	0	0	0	0	812	5,245	2,623
37	342.5 Stores Equipment	0	0	0	0	0	9	0	0	0	0	0	11	21	10
38	343.5 Tools, Shop & Garage Equipment	18	35	38	29	14	1,266	3	0	0	0	0	1,423	2,827	1,413
39	344.5 Laboratory Equipment	127	247	271	205	102	8,878	22	0	0	0	0	10,058	19,910	9,955
40	345.5 Power Operated Equipment	6	11	12	9	5	412	1	0	0	0	0	445	901	451
41	346.5 Communication Equipment	26	50	55	42	21	1,800	4	0	0	0	0	2,040	4,037	2,019
42	347.5 Miscellaneous Equipment	3	5	3	4	2	203	0	0	0	0	0	124	345	172
43	348.5 Other Tangible Plant	68	132	145	110	54	4,744	12	0	0	0	0	5,375	10,640	5,320
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	48,945	48,945	24,472
46	**WATER TREATMENT PLANT**	2	0	0	0	0	0	0	0	0	3	0	338	344	172
47	**TRANSMISSION & DISTRIBUTION**	271	0	0	0	0	0	0	0	0	329	0	38,621	39,221	19,611
48	**GENERAL PLANT**	509	962	932	787	405	35,383	76	0	0	0	0	35,518	74,572	37,286
49	**TOTAL NET ADDITIONS**	782	962	932	787	405	35,383	76	0	0	332	0	123,422	163,982	81,541
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	782	962	932	787	405	35,383	76	0	0	332	0	123,422	163,982	81,541

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Ave. Gross Additions 1995
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	309.2 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	48,945	48,945	24,472
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	0	0	0	0	0	0	0	0	3	0	339	344	172
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	69	0	0	0	0	0	0	0	0	63	0	9,732	9,864	4,942
27	333.4 Services	96	0	0	0	0	0	0	0	0	117	0	13,691	13,904	6,952
28	334.4 Meters & Meter Installation	103	0	0	0	0	0	0	0	0	125	0	14,661	14,889	7,444
29	335.4 Hydrants	4	0	0	0	0	0	0	0	0	5	0	537	545	273
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	64	125	137	104	51	4,489	11	0	0	0	0	5,068	10,068	5,033
34	340.5 Office Furniture & Equipment	46	90	99	75	37	3,236	8	0	0	0	0	3,668	7,261	3,631
35	340.51 Computer Equipment	86	167	183	138	69	5,991	15	0	0	0	0	6,786	13,437	6,718
36	341.5 Transportation Equipment	63	122	134	102	50	4,404	11	0	0	0	0	4,989	9,876	4,938
37	342.5 Stores Equipment	0	0	0	0	0	9	0	0	0	0	0	11	21	10
38	343.5 Tools, Shop & Garage Equipment	18	35	39	29	14	1,266	3	0	0	0	0	1,434	2,839	1,419
39	344.5 Laboratory Equipment	127	247	271	205	102	8,878	22	0	0	0	0	10,058	19,910	9,955
40	345.5 Power Operated Equipment	6	11	13	10	5	413	1	0	0	0	0	467	925	463
41	346.5 Communication Equipment	26	50	55	42	21	1,800	4	0	0	0	0	2,040	4,037	2,019
42	347.5 Miscellaneous Equipment	3	6	6	5	2	205	1	0	0	0	0	232	459	230
43	348.5 Other Tangible Plant	68	132	145	110	54	4,744	12	0	0	0	0	5,375	10,640	5,320
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	48,945	48,945	24,472
46	**WATER TREATMENT PLANT**	2	0	0	0	0	0	0	0	0	3	0	339	344	172
47	**TRANSMISSION & DISTRIBUTION**	271	0	0	0	0	0	0	0	0	329	0	38,821	39,221	19,611
48	**GENERAL PLANT**	509	985	1,081	819	405	35,436	87	0	0	0	0	40,149	79,471	39,736
49	**TOTAL GROSS ADDITIONS**	782	985	1,081	819	405	35,436	87	0	0	332	0	129,053	167,981	83,991
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	782	985	1,081	819	405	35,436	87	0	0	332	0	129,053	167,981	83,991

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	309.2 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	1	4	1	0	1	0	0	0	0	0	112	119	59
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	22	140	30	0	50	11	0	0	0	0	4,377	4,631	2,315
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	11	12	6
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	1	0	0	0	0	0	0	0	0	22	24	12
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	1	3	1	0	1	0	0	0	0	0	108	114	57
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	24	148	31	0	53	12	0	0	0	0	4,631	4,899	2,449
49	**TOTAL RETIREMENTS**	0	24	148	31	0	53	12	0	0	0	0	4,631	4,899	2,449
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	24	148	31	0	53	12	0	0	0	0	4,631	4,899	2,449

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 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	25,858	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	172	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	4,062,673	53.83%	2,186,993
27	333.4 Services	27,050	0.00%	0
28	334.4 Meters & Meter Installation	226,969	0.00%	0
29	335.4 Hydrants	2,352	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	9,307	0.00%	0
33	304.5 Structures & Improvements	87,945	0.00%	0
34	340.5 Office Furniture & Equipment	54,253	0.00%	0
35	340.51 Computer Equipment	131,437	0.00%	0
36	341.5 Transportation Equipment	78,512	0.00%	0
37	342.5 Stores Equipment	834	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	29,782	0.00%	0
39	344.5 Laboratory Equipment	18,008	0.00%	0
40	345.5 Power Operated Equipment	28,576	0.00%	0
41	346.5 Communication Equipment	14,815	0.00%	0
42	347.5 Miscellaneous Equipment	6,937	0.00%	0
43	348.5 Other Tangible Plant	5,507	0.00%	0
44	**INTANGIBLE PLANT**	48,555	0.00%	0
45	**SUPPLY & PUMPING**	32,083	0.00%	0
46	**WATER TREATMENT PLANT**	172	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	4,319,044	50.64%	2,186,993
48	**GENERAL PLANT**	465,913	0.00%	0
49	**TOTAL PLANT IN SERVICE**	4,865,767	44.95%	2,186,993
50	**LAND & LAND RIGHTS**	9,307	0.00%	0
51	**TOTAL PIS LESS LAND**	4,856,460	45.03%	2,186,993

6/6/95 11:38 AM A05W7.XLS

Note May not cross foot due to rounding

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	2,186,993	0	2,186,993	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(681,398)	0	(681,398)	A-9 (W)
4	CIAC	(152,234)	0	(152,234)	A-12 (W)
5	Accumulated Amort. of CIAC	28,326	0	28,326	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	1,381,687	0	1,381,687	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 900330-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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

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

5/30/95 8:40 AM A08W2.XLS

Note May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	7,025	1,214	8,239	0	8,239	7,632	0	7,632
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	1,615	178	1,793	0	1,793	1,704	0	1,704
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	359	1,293	1,652	0	1,652	1,006	0	1,006
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	0	8	8	0	8	4	0	4
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	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
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	1,218,470	94,660	1,313,130	0	1,313,130	1,265,800	0	1,265,800
27	333.4 Services	1,477	676	2,153	0	2,153	1,815	0	1,815
28	334.4 Meters & Meter Installation	51,501	11,348	62,849	0	62,849	57,175	0	57,175
29	335.4 Hydrants	455	52	507	0	507	481	0	481
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	18,822	2,080	20,902	0	20,902	19,862	0	19,862
34	340.5 Office Furniture & Equipment	22,749	3,619	26,368	0	26,368	24,559	0	24,559
35	340.51 Computer Equipment	41,539	21,911	63,450	0	63,450	52,495	0	52,495
36	341.5 Transportation Equipment	50,096	8,457	58,554	0	58,554	54,325	0	54,325
37	342.5 Stores Equipment	240	46	286	0	286	263	0	263
38	343.5 Tools, Shop & Garage Equipment	14,078	1,849	15,927	0	15,927	15,003	0	15,003
39	344.5 Laboratory Equipment	2,035	1,201	3,236	0	3,236	2,635	0	2,635
40	345.5 Power Operated Equipment	27,241	2,356	29,597	0	29,597	28,419	0	28,419
41	346.5 Communication Equipment	6,330	1,482	7,812	0	7,812	7,071	0	7,071
42	347.5 Miscellaneous Equipment	974	349	1,322	0	1,322	1,148	0	1,148
43	348.5 Other Tangible Plant	5,370	551	5,921	0	5,921	5,646	0	5,646
44	**INTANGIBLE PLANT**	7,025	1,214	8,239	0	8,239	7,632	0	7,632
45	**SUPPLY & PUMPING**	1,868	1,471	3,339	0	3,339	2,604	0	2,604
46	**WATER TREATMENT PLANT**	0	8	8	0	8	4	0	4
47	**TRANSMISSION & DISTRIBUTION**	1,271,903	106,736	1,378,639	0	1,378,639	1,325,271	0	1,325,271
48	**GENERAL PLANT**	189,475	43,902	233,377	0	233,377	211,426	0	211,426
49	**TOTAL ACCUMULATED DEPRECIATION**	1,470,271	153,331	1,623,602	0	1,623,602	1,546,937	0	1,546,937

5/30/95 8:40 AM A09W1.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	7,025	7,126	7,227	7,328	7,429	7,530	7,633	7,734	7,835	7,936	8,037	8,138	8,239	1,214	7,632
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	1,615	1,630	1,645	1,660	1,675	1,690	1,703	1,718	1,733	1,748	1,763	1,778	1,793	178	1,704
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	359	467	575	683	791	899	1,004	1,112	1,220	1,328	1,436	1,544	1,652	1,293	1,006
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	0	1	2	3	4	5	2	3	4	5	6	7	8	8	4
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	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	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	1,218,470	1,226,358	1,234,246	1,242,134	1,250,022	1,257,910	1,265,802	1,273,690	1,281,578	1,289,466	1,297,354	1,305,242	1,313,130	94,660	1,265,800
27	333.4 Services	1,477	1,533	1,589	1,645	1,701	1,757	1,817	1,873	1,929	1,985	2,041	2,097	2,153	676	1,815
28	334.4 Meters & Meter Installation	51,501	52,447	53,393	54,339	55,285	56,231	57,173	58,119	59,065	60,011	60,957	61,903	62,849	11,348	57,175
29	335.4 Hydrants	455	459	463	467	471	475	483	487	491	495	499	503	507	52	481
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	8	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	18,822	19,005	19,187	19,367	19,549	19,732	19,916	20,099	20,282	20,465	20,648	20,831	20,902	2,080	19,862
34	340.5 Office Furniture & Equipment	22,749	23,051	23,353	23,655	23,957	24,259	24,556	24,858	25,160	25,462	25,764	26,066	26,368	3,619	24,559
35	340.51 Computer Equipment	41,539	43,365	45,191	47,017	48,843	50,669	52,494	54,320	56,146	57,972	59,798	61,624	63,450	21,911	52,495
36	341.5 Transportation Equipment	50,086	51,187	52,256	53,207	54,268	55,359	56,396	57,476	58,567	59,658	60,749	61,840	58,554	8,457	54,325
37	342.5 Stores Equipment	240	244	248	252	256	260	262	266	270	274	278	282	286	46	263
38	343.5 Tools, Shop & Garage Equipment	14,078	14,233	14,388	14,543	14,698	14,853	15,009	15,164	15,319	15,474	15,629	15,784	15,927	1,849	15,003
39	344.5 Laboratory Equipment	2,035	2,135	2,235	2,335	2,435	2,535	2,636	2,736	2,836	2,936	3,036	3,136	3,236	1,201	2,635
40	345.5 Power Operated Equipment	27,241	27,439	27,637	27,834	28,032	28,230	28,432	28,630	28,828	29,026	29,224	29,422	29,587	2,356	28,419
41	346.5 Communication Equipment	6,330	6,454	6,578	6,702	6,826	6,950	7,068	7,192	7,316	7,440	7,564	7,688	7,812	1,462	7,071
42	347.5 Miscellaneous Equipment	974	1,013	1,051	1,087	1,125	1,164	1,197	1,235	1,274	1,313	1,352	1,391	1,322	349	1,148
43	348.5 Other Tangible Plant	5,370	5,416	5,462	5,508	5,554	5,600	5,645	5,691	5,737	5,783	5,829	5,875	5,921	551	5,646
44	**INTANGIBLE PLANT**	7,025	7,126	7,227	7,328	7,429	7,530	7,633	7,734	7,835	7,936	8,037	8,138	8,239	1,214	7,632
45	**SUPPLY & PUMPING**	1,868	1,991	2,114	2,237	2,360	2,483	2,601	2,724	2,847	2,970	3,093	3,216	3,339	1,471	2,604
46	**WATER TREATMENT PLANT**	0	1	2	3	4	5	2	3	4	5	6	7	8	8	4
47	**TRANSMISSION & DISTRIBUTION**	1,271,903	1,280,797	1,289,691	1,298,585	1,307,479	1,316,373	1,325,275	1,334,169	1,343,063	1,351,957	1,360,851	1,369,745	1,378,639	108,736	1,325,271
48	**GENERAL PLANT**	189,475	193,543	197,568	201,507	205,544	209,612	213,612	217,668	221,736	225,804	229,872	233,940	233,377	43,902	211,426
49	**TOTAL WATER ACCUM. DEPR.**	1,470,271	1,483,458	1,496,622	1,509,660	1,522,816	1,536,003	1,549,123	1,562,298	1,575,485	1,588,672	1,601,859	1,615,046	1,623,802	153,331	1,546,837

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Net Additions 1995
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	108	108	108	108	108	105	108	108	108	108	108	108	1,293	647
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	(3)	1	1	1	1	1	1	8	4
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	7,888	7,888	7,888	7,888	7,888	7,892	7,888	7,888	7,888	7,888	7,888	7,888	94,660	47,330
27	333.4 Services	56	56	56	56	56	60	56	56	56	56	56	56	676	338
28	334.4 Meters & Meter Installation	946	946	946	946	946	942	946	946	946	946	946	946	11,348	5,674
29	335.4 Hydrants	4	4	4	4	4	8	4	4	4	4	4	4	52	26
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	183	182	179	182	183	185	183	183	183	183	183	71	2,080	1,040
34	340.5 Office Furniture & Equipment	302	302	302	302	302	297	302	302	302	302	302	302	3,619	1,810
35	340.51 Computer Equipment	1,826	1,826	1,826	1,826	1,826	1,825	1,826	1,826	1,826	1,826	1,826	1,826	21,911	10,956
36	341.5 Transportation Equipment	1,091	1,069	951	1,061	1,091	1,037	1,060	1,091	1,091	1,091	1,061	(3,286)	8,457	4,229
37	342.5 Stores Equipment	4	4	4	4	4	2	4	4	4	4	4	4	46	23
38	343.5 Tools, Shop & Garage Equipment	155	155	155	155	155	156	155	155	155	155	155	144	1,849	925
39	344.5 Laboratory Equipment	100	100	100	100	100	101	100	100	100	100	100	100	1,201	601
40	345.5 Power Operated Equipment	198	198	197	198	198	202	198	198	198	198	198	176	2,356	1,178
41	346.5 Communication Equipment	124	124	124	124	124	118	124	124	124	124	124	124	1,482	741
42	347.5 Miscellaneous Equipment	39	38	36	38	39	33	39	39	39	39	39	(69)	349	174
43	348.5 Other Tangible Plant	46	46	46	46	46	45	46	46	46	46	46	46	551	276
44	**INTANGIBLE PLANT**	101	101	101	101	101	103	101	101	101	101	101	101	1,214	607
45	**SUPPLY & PUMPING**	123	123	123	123	123	118	123	123	123	123	123	123	1,471	736
46	**WATER TREATMENT PLANT**	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
47	**TRANSMISSION & DISTRIBUTION**	8,894	8,894	8,894	8,894	8,894	8,902	8,894	8,894	8,894	8,894	8,894	8,894	106,736	53,368
48	**GENERAL PLANT**	4,068	4,044	3,920	4,037	4,068	4,000	4,056	4,068	4,068	4,068	4,068	(563)	43,902	21,953
49	**TOTAL NET ADDITIONS**	13,187	13,163	13,039	13,156	13,187	13,120	13,175	13,187	13,187	13,187	13,187	8,556	153,331	76,666

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Average Gross Add. 1995
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	108	108	108	108	108	105	108	108	108	108	108	108	1,293	647
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	(3)	1	1	1	1	1	1	8	4
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	7,868	7,868	7,868	7,868	7,868	7,892	7,868	7,868	7,868	7,868	7,868	7,868	94,880	47,330
27	333.4 Services	56	56	56	56	56	60	56	56	56	56	56	56	676	338
28	334.4 Meters & Meter Installation	946	946	946	946	946	942	946	946	946	946	946	946	11,348	5,674
29	335.4 Hydrants	4	4	4	4	4	8	4	4	4	4	4	4	52	26
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	183	183	183	183	183	186	183	183	183	183	183	183	2,199	1,100
34	340.5 Office Furniture & Equipment	302	302	302	302	302	297	302	302	302	302	302	302	3,619	1,810
35	340.51 Computer Equipment	1,826	1,826	1,826	1,826	1,826	1,825	1,826	1,826	1,826	1,826	1,826	1,826	21,911	10,956
36	341.5 Transportation Equipment	1,091	1,091	1,091	1,091	1,091	1,087	1,091	1,091	1,091	1,091	1,091	1,091	13,088	6,544
37	342.5 Stores Equipment	4	4	4	4	4	2	4	4	4	4	4	4	46	23
38	343.5 Tools, Shop & Garage Equipment	155	155	155	155	155	156	155	155	155	155	155	155	1,861	931
39	344.5 Laboratory Equipment	100	100	100	100	100	101	100	100	100	100	100	100	1,201	601
40	345.5 Power Operated Equipment	198	198	198	198	198	202	198	198	198	198	198	198	2,380	1,190
41	346.5 Communication Equipment	124	124	124	124	124	118	124	124	124	124	124	124	1,482	741
42	347.5 Miscellaneous Equipment	39	39	39	39	39	34	39	39	39	39	39	39	463	232
43	348.5 Other Tangible Plant	46	46	46	46	46	45	46	46	46	46	46	46	551	276
44	**INTANGIBLE PLANT**	101	101	101	101	101	103	101	101	101	101	101	101	1,214	607
45	**SUPPLY & PUMPING**	123	123	123	123	123	118	123	123	123	123	123	123	1,471	736
46	**WATER TREATMENT PLANT**	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
47	**TRANSMISSION & DISTRIBUTION**	8,894	8,894	8,894	8,894	8,894	8,902	8,894	8,894	8,894	8,894	8,894	8,894	106,736	53,368
48	**GENERAL PLANT**	4,068	4,068	4,068	4,068	4,068	4,053	4,068	4,068	4,068	4,068	4,068	4,068	48,801	24,404
49	**TOTAL GROSS ADDITIONS**	13,187	13,187	13,187	13,187	13,187	13,173	13,187	13,187	13,187	13,187	13,187	13,187	158,230	79,119

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	1	4	1	0	1	0	0	0	0	0	112	119	59
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	22	140	30	0	50	11	0	0	0	0	4,377	4,631	2,315
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	11	12	6
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	1	0	0	0	0	0	0	0	0	22	24	12
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	1	3	1	0	1	0	0	0	0	0	108	114	57
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	24	148	31	0	53	12	0	0	0	0	4,631	4,899	2,449
49	**TOTAL RETIREMENTS**	0	24	148	31	0	53	12	0	0	0	0	4,631	4,899	2,449

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg. [x] 13 Month Avg. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Avg. Adjusted Utility Balance A-9 (W)(1/7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	7,632	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	1,704	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	1,006	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	4	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	1,265,800	53.83%	681,398
27	333.4 Services	1,815	0.00%	0
28	334.4 Meters & Meter Installation	57,175	0.00%	0
29	335.4 Hydrants	481	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	19,862	0.00%	0
34	340.5 Office Furniture & Equipment	24,559	0.00%	0
35	340.51 Computer Equipment	52,495	0.00%	0
36	341.5 Transportation Equipment	54,325	0.00%	0
37	342.5 Stores Equipment	263	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	15,003	0.00%	0
39	344.5 Laboratory Equipment	2,635	0.00%	0
40	345.5 Power Operated Equipment	28,419	0.00%	0
41	346.5 Communication Equipment	7,071	0.00%	0
42	347.5 Miscellaneous Equipment	1,148	0.00%	0
43	348.5 Other Tangible Plant	5,846	0.00%	0
44	**INTANGIBLE PLANT**	7,632	0.00%	0
45	**SUPPLY & PUMPING**	2,604	0.00%	0
46	**WATER TREATMENT PLANT**	4	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	1,325,271	51.42%	681,398
48	**GENERAL PLANT**	211,426	0.00%	0
49	**TOTAL**	1,546,937	44.05%	681,398

6/6/95 11:53 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	12/31/80 Balance	0
2	12/31/80 Balance Per Consultants Recommendation Per Docket No. 900330-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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	12/31/96 Balance	

(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 - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	45.03%	0
2	Line/Main Extensions	25,353	0	25,353	0	25,353	25,353	0	25,353	45.03%	11,416
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	45.03%	140,818
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	45.03%	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	28.03%	152,234
8	**FPSC MARGIN RESERVE - CIAC**				73,100	73,100	0	36,550	36,550		

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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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-[illegible] due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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 - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 ' due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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	73,100	73,100	36,550

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: BSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(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 - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	44.05%	0
2	Line/Main Extensions	2,019	591	2,610	0	2,610	2,315	0	2,315	44.05%	1,020
3	Meter Installation Fees	45,169	10,251	55,420	0	55,420	50,295	0	50,295	0.00%	0
4	Contributed Lines	58,345	7,286	65,631	0	65,631	61,988	0	61,988	44.05%	27,306
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	44.05%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	105,533	18,128	123,661	0	123,661	114,598	0	114,598	24.72%	28,326

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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	2,019	2,068	2,117	2,166	2,215	2,264	2,316	2,365	2,414	2,463	2,512	2,561	2,610	591	2,315
3	Meter Installation Fees	45,189	46,023	46,877	47,731	48,585	49,439	50,296	51,150	52,004	52,858	53,712	54,566	55,420	10,251	50,295
4	Contributed Lines	58,345	58,952	59,559	60,166	60,773	61,380	61,989	62,596	63,203	63,810	64,417	65,024	65,631	7,286	61,988
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	105,533	107,043	108,553	110,063	111,573	113,083	114,801	116,111	117,621	119,131	120,641	122,151	123,661	18,128	114,598

Note: May not cr due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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 -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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 -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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

See Schedule A-15 for 1996.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	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 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

FPSC
Schedule: A-17 (W)
Page 1 of 1
Preparer: Vlerima
Recap schedules: A-1(W)

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	1,402,499	0	1,402,499	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	175,312	0	175,312	

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,883,120	324,308,791	325,598,238	335,186,496	287,219,980
2	Construction in Process	6,947,933	8,036,833	9,546,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,185,366)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,738,340)	(1,738,340)	(1,738,340)	(1,738,340)	(1,738,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	849,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,826,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	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
25	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
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,862	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,538,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,776	3,955,638	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,156)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,829	268,355	177,036	196,779	215,189	231,340	236,540	243,146	187,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,810	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,696	8,419,138	8,349,160	8,327,148	8,512,470	8,203,186	8,391,563	8,909,583	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,276,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,967,727	2,004,913	2,007,283	2,075,068	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,067
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,888,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,226,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,196,639	306,311,119	306,474,076	309,214,095	306,570,488

Note: May not cross * * due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple 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	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,499,701	7,049,834	6,154,456	6,749,876
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
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	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,886,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,787,900	1,466,905	1,402,219	1,380,411	1,785,200	2,652,343
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	2,021,536	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(86,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,847,215	4,408,962	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	966,787	1,342,836	1,718,543	1,739,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,936	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,666	14,889,968	13,947,056	14,730,574
27															

5/30/95 10:12 AM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,738	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,821,307	2,478,022
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	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	98,794,911	99,046,771	99,299,806	99,553,581	99,808,669	100,069,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,788,886)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
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	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,857	107,940,877	108,219,518	108,577,311	108,934,394	110,839,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,867	303,633,984	305,198,639	306,311,119	306,474,076	309,214,085	306,570,488

Note: May not cross ... to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 Per Docket No. 90330-WS	0		12/31/90 Balance Per Consultants Recommendatio Per Docket No. 90330-WS	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	0	12/31/95 BALANCE	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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:	1995		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	45.03%	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 - %	44.05%	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 - 1995
DEFERRED DEBITS

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [

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	**12/31/94 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	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

5/30/95 10:12 AM A21W.XLS

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	1,515,619	0	1,515,619	467,597	1,983,216	30.85%	B-4(W), B-3(W)
3	Other Revenue	16,715	0	16,715	0	16,715		B-4(W)
4	**TOTAL OPERATING REVENUES**	1,532,334	0	1,532,334	467,597	1,999,931		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	1,402,499	0	1,402,499	0	1,402,499		B-5(W)
7	Depreciation net of CIAC Amort	91,681	0	91,681	0	91,681		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	168,401	(20,390)	148,011	21,042 (A)	169,053		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(89,841)	8,578	(81,263)	172,259 (B)	90,996		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,572,739	(11,812)	1,560,927	193,301	1,754,228		
12	**NET OPERATING INCOME**	(40,405)	11,812	(28,593)	274,296	245,703		
13	**RATE BASE**	1,578,601	(36,550)	1,542,051		1,542,051		A-1(W)
14	**RATE OF RETURN**	(2.56%)		(1.85%)		15.93%		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 - 1995
PRESENT AND REQUIRED

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	1,515,619	0	1,515,619	307,413		1,823,032	20.28%	B-4(W),B-3(W)
3	Other Revenue	16,715	0	16,715	0		16,715		B-4(W)
4	**TOTAL OPERATING REVENUES**	1,532,334	0	1,532,334	307,413		1,839,747		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	1,402,499	0	1,402,499	0		1,402,499		B-5(W)
7	Depreciation net of CIAC Amort	91,681	0	91,681	0		91,681		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	168,401	(20,390)	148,011	13,834	(A)	161,845		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(89,841)	8,578	(81,263)	113,248	(B)	31,985		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,572,739	(11,812)	1,560,927	127,082		1,688,009		
12	**NET OPERATING INCOME**	(40,405)	11,812	(28,593)	180,331		151,738		
13	**RATE BASE**	1,578,601	(36,550)	1,542,051			1,542,051		A-1(W)
14	**RATE OF RETURN**	(2.56%)		(1.85%)			9.84%		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 - 1995
REQUIRED AND REQUESTED

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 (%)	11.19%	25.81%	D-1(W)	
3	Rate of Return (%)	9.84%	15.93%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	1,542,051	1,542,051	A-1(W)	
6	Required / Requested Income (L3 x L5)	151,738	245,703		
7	Adjusted Income Under Present Rates	(28,593)	(28,593)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	180,331	274,296		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(475,148)	
10	Revenue adjustment Before RAF (L8 / L9)	293,579	446,555		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	307,413	467,597		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	293,579	446,555		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	113,248	172,259		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	13,834	21,042		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	180,331	274,296		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.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
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. N/A	0	
37			
38	2. Non Used and Useful Property Tax Add-back	34,054	
39			
40	3. Non Used and Useful Property Taxes	(54,444)	
41			
42		(20,390)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	8,578	
45			
46	2.	0	
47			
48		8,578	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(11,812)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	1,262,300	0	1,262,300
4	461.2 Metered - Commercial	60,597	0	60,597
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	192,722	0	192,722
8	Subtotal Water Sales	1,515,619	0	1,515,619
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**	1,515,619	0	1,515,619
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	16,715	0	16,715
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**	16,715	0	16,715
26	**TOTAL PRESENT WATER OPERATING REVENUES**	1,532,334	0	1,532,334

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .8) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	154,725	0	154,725	39,826	0	39,826	31,697	0	31,697	83,202	0	83,202
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	38,423	0	38,423	9,890	0	9,890	7,871	0	7,871	20,662	0	20,662
4	610 Purchased Water	1,103,724	0	1,103,724	1,103,724	0	1,103,724	0	0	0	0	0	0
5	615 Purchased Power	1,591	0	1,591	0	0	0	110	0	110	1,481	0	1,481
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	14,365	0	14,365	8,655	0	8,655	1,750	0	1,750	3,959	0	3,959
9	631 Contractual Services - Eng.	663	0	663	0	0	0	0	0	0	663	0	663
10	632 Contractual Services - Acct.	3,519	0	3,519	0	0	0	0	0	0	3,519	0	3,519
11	633 Contractual Services - Legal	2,120	0	2,120	0	0	0	0	0	0	2,120	0	2,120
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	5,836	0	5,836	368	0	368	0	0	0	5,468	0	5,468
14	641 Rental of Real Building/Real Property	3,146	0	3,146	0	0	0	0	0	0	3,146	0	3,146
15	642 Rental of Equipment	1,745	0	1,745	1,601	0	1,601	0	0	0	144	0	144
16	650 Transportation Expense	8,240	0	8,240	5,463	0	5,463	1,238	0	1,238	1,539	0	1,539
17	656 Insurance - Vehicle	2,412	0	2,412	0	0	0	0	0	0	2,412	0	2,412
18	657 Insurance - General Liability	4,958	0	4,958	0	0	0	0	0	0	4,958	0	4,958
19	658 Insurance - Workman's Comp	2,768	0	2,768	712	0	712	567	0	567	1,488	0	1,488
20	659 Insurance - Other	492	0	492	0	0	0	0	0	0	492	0	492
21	660 Advertising Expense	537	0	537	0	0	0	0	0	0	537	0	537
22	666 Reg. Comm. Exp. - Rate Case Amort.	6,791	0	6,791	0	0	0	0	0	0	6,791	0	6,791
23	667 Reg. Comm. Exp. - Other	1,194	0	1,194	0	0	0	0	0	0	1,194	0	1,194
24	670 Bad Debt Expense	4,308	0	4,308	0	0	0	4,308	0	4,308	0	0	0
25	675 Miscellaneous Expenses	40,940	0	40,940	5,724	0	5,724	10,805	0	10,805	24,411	0	24,411
26	TOTAL WATER O & M EXPENSES	1,402,499	0	1,402,499	1,175,963	0	1,175,963	58,348	0	58,348	166,186	0	166,186

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	12,934	12,017	13,668	13,170	13,194	13,070	12,884	12,873	12,617	12,993	12,527	12,757	154,725	0	154,725
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	3,212	2,984	3,399	3,271	3,276	3,246	3,200	3,197	3,133	3,227	3,111	3,166	38,423	0	38,423
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	0	1,103,724
5	615.1-.8 Purchased Power	131	126	136	136	134	132	134	134	132	135	130	132	1,591	0	1,591
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	1,123	1,345	1,160	1,128	1,327	1,127	1,103	1,302	1,094	1,309	1,250	1,096	14,384	0	14,384
9	631.1-.8 Contractual Services - Eng.	55	52	57	57	56	55	56	56	55	56	54	55	663	0	663
10	632.1-.8 Contractual Services - Acct.	290	278	302	301	296	293	295	295	292	298	287	292	3,519	0	3,519
11	633.1-.8 Contractual Services - Legal	175	168	182	181	178	176	178	178	176	180	173	176	2,120	0	2,120
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	459	468	419	484	468	450	520	519	515	520	507	517	5,837	0	5,837
14	641.1-.8 Rental of Real Building/Real Property	259	249	270	269	265	262	264	264	261	267	257	261	3,146	0	3,146
15	642.1-.8 Rental of Equipment	146	145	149	146	146	147	144	145	144	146	144	144	1,746	0	1,746
16	650.1-.8 Transportation Expense	686	671	692	691	689	686	690	689	684	691	683	687	8,240	0	8,240
17	656.1-.8 Insurance - Vehicle	199	191	207	206	203	201	202	202	200	204	197	200	2,412	0	2,412
18	657.1-.8 Insurance - General Liability	406	392	425	424	417	412	416	416	411	420	405	411	4,958	0	4,958
19	658.1-.8 Insurance - Workman's Comp	231	215	245	236	236	234	230	230	226	232	224	228	2,788	0	2,788
20	659.1-.8 Insurance - Other	41	39	42	42	41	41	41	41	41	42	40	41	492	0	492
21	660.1-.8 Advertising Expense	44	42	46	46	45	45	45	45	45	46	44	45	537	0	537
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	559	537	582	581	572	565	569	570	563	575	556	563	6,791	0	6,791
23	667.1-.8 Reg. Comm. Exp. - Other	98	94	102	102	101	99	100	100	99	101	98	99	1,194	0	1,194
24	670.1-.8 Bad Debt Expense	360	329	364	362	363	358	368	364	355	368	355	363	4,308	0	4,308
25	675.1-.8 Miscellaneous Expenses	3,501	3,246	3,750	3,519	3,512	3,523	3,339	3,336	3,281	3,379	3,258	3,296	40,940	0	40,940
26	TOTAL WATER O & M EXPENSES	116,889	115,555	118,196	117,331	117,496	117,097	116,754	116,933	116,300	117,166	116,275	116,508	1,402,499	0	1,402,499

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	3,436	3,020	3,874	3,388	3,523	3,517	3,203	3,212	3,110	3,233	3,119	3,189	39,826	0	39,826
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	853	750	962	841	875	873	795	798	772	803	775	792	9,890	0	9,890
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	0	1,103,724
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	661	698	673	643	846	652	622	822	821	824	782	821	8,855	0	8,855
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	25	(49)	18	9	(5)	62	60	62	57	61	64	368	0	368
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	135	134	136	134	134	135	132	132	132	133	132	132	1,601	0	1,601
16	650.1-.6 Transportation Expense	458	455	455	455	455	455	455	455	455	455	456	456	5,483	0	5,483
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	61	54	69	61	63	63	57	57	56	58	56	57	712	0	712
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	589	492	744	523	548	595	370	375	368	387	373	362	5,724	0	5,724
26	TOTAL WATER DIRECT O & M EXPENSES	98,169	97,805	98,841	98,038	98,430	98,262	97,673	97,889	97,553	97,926	97,729	97,946	1,175,983	0	1,175,983

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	2,650	2,419	2,680	2,661	2,667	2,633	2,706	2,676	2,609	2,710	2,614	2,671	31,697	0	31,697
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	658	601	666	661	662	654	672	665	648	673	649	663	7,871	0	7,871
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	9	8	9	9	9	9	9	9	9	9	9	9	110	0	110
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	146	134	148	147	147	145	149	148	144	150	144	148	1,750	0	1,750
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	104	95	105	104	104	103	106	105	102	106	102	104	1,236	0	1,236
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	47	43	48	48	48	47	48	48	47	48	47	48	567	0	567
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	360	329	364	362	363	358	368	364	355	368	355	363	4,308	0	4,308
25	675.7 Miscellaneous Expenses	903	825	914	907	909	897	922	912	889	924	891	911	10,805	0	10,805
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	4,878	4,453	4,934	4,899	4,910	4,846	4,981	4,927	4,802	4,989	4,812	4,918	58,348	0	58,348

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	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	6,847	6,578	7,134	7,121	7,003	6,920	6,975	6,984	6,898	7,050	6,794	6,897	83,202	0	83,202
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	1,700	1,633	1,772	1,768	1,739	1,718	1,732	1,734	1,713	1,751	1,687	1,713	20,662	0	20,662
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	122	117	127	127	125	123	124	124	123	126	121	123	1,481	0	1,481
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	326	313	339	339	333	329	332	332	328	335	323	328	3,958	0	3,958
9	631.8 Contractual Services - Eng.	55	52	57	57	56	55	56	56	55	56	54	55	663	0	663
10	632.8 Contractual Services - Acct.	290	278	302	301	296	293	295	295	292	298	287	292	3,519	0	3,519
11	633.8 Contractual Services - Legal	175	168	182	181	178	176	178	178	176	180	173	176	2,120	0	2,120
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	450	432	469	468	460	455	458	459	453	463	447	453	5,466	0	5,466
14	641.8 Rental of Real Building/Real Property	259	249	270	269	265	262	264	264	261	267	257	261	3,146	0	3,146
15	642.8 Rental of Equipment	12	11	12	12	12	12	12	12	12	12	12	12	144	0	144
16	650.8 Transportation Expense	127	122	132	132	130	128	129	129	128	130	126	128	1,539	0	1,539
17	656.8 Insurance - Vehicle	199	191	207	206	203	201	202	202	200	204	197	200	2,412	0	2,412
18	657.8 Insurance - General Liability	406	392	425	424	417	412	416	416	411	420	405	411	4,958	0	4,958
19	658.8 Insurance - Workman's Comp	123	118	128	127	125	124	125	125	123	126	122	123	1,488	0	1,488
20	659.8 Insurance - Other	41	39	42	42	41	41	41	41	41	42	40	41	492	0	492
21	660.8 Advertising Expense	44	42	46	46	45	45	45	45	45	46	44	45	537	0	537
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	558	537	582	581	572	565	569	570	563	575	555	563	6,791	0	6,791
23	667.8 Reg. Comm. Exp. - Other	98	94	102	102	101	99	100	100	99	101	98	99	1,194	0	1,194
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	2,009	1,930	2,093	2,089	2,055	2,030	2,046	2,049	2,024	2,068	1,993	2,024	24,411	0	24,411
26	TOTAL WATER ALLOCATED A & G EXPENSES	13,842	13,296	14,421	14,394	14,157	13,969	14,100	14,118	13,945	14,251	13,734	13,942	168,188	0	168,188

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No.	Account Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	154,725	0	0	0	0	0	0	0	0	0	0	154,725
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	38,423	0	0	0	0	0	0	0	0	0	0	38,423
4	610.1-.8	Purchased Water	1,103,724	0	0	0	0	0	0	0	0	0	0	1,103,724
5	615.1-.8	Purchased Power	1,591	0	0	0	0	0	0	0	0	0	0	1,591
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	14,365	0	0	0	0	0	0	0	0	0	0	14,365
9	631.1-.8	Contractual Services - Eng.	663	0	0	0	0	0	0	0	0	0	0	663
10	632.1-.8	Contractual Services - Acct.	3,519	0	0	0	0	0	0	0	0	0	0	3,519
11	633.1-.8	Contractual Services - Legal	2,120	0	0	0	0	0	0	0	0	0	0	2,120
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	5,836	0	0	0	0	0	0	0	0	0	0	5,836
14	641.1-.8	Rental of Real Building/Real Property	3,146	0	0	0	0	0	0	0	0	0	0	3,146
15	642.1-.8	Rental of Equipment	1,745	0	0	0	0	0	0	0	0	0	0	1,745
16	650.1-.8	Transportation Expense	8,240	0	0	0	0	0	0	0	0	0	0	8,240
17	656.1-.8	Insurance - Vehicle	2,412	0	0	0	0	0	0	0	0	0	0	2,412
18	657.1-.8	Insurance - General Liability	4,958	0	0	0	0	0	0	0	0	0	0	4,958
19	658.1-.8	Insurance - Workman's Comp	2,768	0	0	0	0	0	0	0	0	0	0	2,768
20	659.1-.8	Insurance - Other	492	0	0	0	0	0	0	0	0	0	0	492
21	660.1-.8	Advertising Expense	537	0	0	0	0	0	0	0	0	0	0	537
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	6,791	0	0	0	0	0	0	0	0	0	0	6,791
23	667.1-.8	Reg. Comm. Exp. - Other	1,194	0	0	0	0	0	0	0	0	0	0	1,194
24	670.1-.8	Bad Debt Expense	4,308	0	0	0	0	0	0	0	0	0	0	4,308
25	675.1-.8	Miscellaneous Expenses	40,940	0	0	0	0	0	0	0	0	0	0	40,940
26		TOTAL WATER O & M EXPENSES	1,402,499	0	0	0	0	0	0	0	0	0	0	1,402,499

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	39,826	0	0	0	0	0	0	0	0	0	0	39,826
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	9,890	0	0	0	0	0	0	0	0	0	0	9,890
4	610.1-.6 Purchased Water	1,103,724	0	0	0	0	0	0	0	0	0	0	1,103,724
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	0	0	0	0	0	0	0	0	0	0	8,655
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	0	0	0	0	0	0	0	0	0	0	368
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	0	0	0	0	0	0	0	0	0	0	1,601
16	650.1-.6 Transportation Expense	5,463	0	0	0	0	0	0	0	0	0	0	5,463
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	712	0	0	0	0	0	0	0	0	0	0	712
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	0	0	0	0	0	0	0	0	0	0	5,724
26	TOTAL WATER DIRECT O & M EXPENSES	1,175,963	0	0	0	0	0	0	0	0	0	0	1,175,963

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED CUSTOMER ACCOUNTS EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	31,697	0	0	0	0	0	0	0	0	0	0	31,697
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	7,871	0	0	0	0	0	0	0	0	0	0	7,871
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	110	0	0	0	0	0	0	0	0	0	0	110
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	0	0	0	0	0	0	0	0	0	0	1,750
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	0	0	0	0	0	0	0	0	0	0	1,238
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	567	0	0	0	0	0	0	0	0	0	0	567
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	0	0	0	0	0	0	0	0	0	4,308
25	675.7	Miscellaneous Expenses	10,805	0	0	0	0	0	0	0	0	0	0	10,805
26	TOTAL WATER CUSTOMER ACCOUNT EXPENSES		58,348	0	0	0	0	0	0	0	0	0	0	58,348

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED A&G EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	83,202	0	0	0	0	0	0	0	0	0	0	83,202
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	20,662	0	0	0	0	0	0	0	0	0	0	20,662
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	0	0	0	0	0	0	0	0	0	1,481
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	0	0	0	0	0	0	0	0	0	0	3,959
9	631.8	Contractual Services - Eng.	663	0	0	0	0	0	0	0	0	0	0	663
10	632.8	Contractual Services - Acct.	3,519	0	0	0	0	0	0	0	0	0	0	3,519
11	633.8	Contractual Services - Legal	2,120	0	0	0	0	0	0	0	0	0	0	2,120
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	0	0	0	0	0	0	0	0	0	0	5,468
14	641.8	Rental of Real Building/Real Property	3,146	0	0	0	0	0	0	0	0	0	0	3,146
15	642.8	Rental of Equipment	144	0	0	0	0	0	0	0	0	0	0	144
16	650.8	Transportation Expense	1,539	0	0	0	0	0	0	0	0	0	0	1,539
17	656.8	Insurance - Vehicle	2,412	0	0	0	0	0	0	0	0	0	0	2,412
18	657.8	Insurance - General Liability	4,958	0	0	0	0	0	0	0	0	0	0	4,958
19	658.8	Insurance - Workman's Comp	1,488	0	0	0	0	0	0	0	0	0	0	1,488
20	659.8	Insurance - Other	492	0	0	0	0	0	0	0	0	0	0	492
21	660.8	Advertising Expense	537	0	0	0	0	0	0	0	0	0	0	537
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	6,791	0	0	0	0	0	0	0	0	0	0	6,791
23	667.8	Reg. Comm. Exp. - Other	1,194	0	0	0	0	0	0	0	0	0	0	1,194
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	0	0	0	0	0	0	0	0	0	0	24,411
26		TOTAL WATER A & G EXPENSES	168,188	0	0	0	0	0	0	0	0	0	0	168,188

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	Account Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	148,289	154,725	6,436	4.34%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	35,544	38,423	2,879	8.10%
4	610.1-.8	Purchased Water	849,724	1,103,724	254,000	29.89%
5	615.1-.8	Purchased Power	1,427	1,591	164	11.49%
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	3	0	(3)	(100.00%)
8	620.1-.8	Materials & Supplies	13,918	14,365	447	3.21%
9	631.1-.8	Contractual Services - Eng.	0	663	663	100.00%
10	632.1-.8	Contractual Services - Acct.	3,405	3,519	114	3.33%
11	633.1-.8	Contractual Services - Legal	2,700	2,120	(579)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	9,775	5,836	(3,939)	(40.29%)
14	641.1-.8	Rental of Real Building/Real Property	2,940	3,146	206	7.00%
15	642.1-.8	Rental of Equipment	1,123	1,745	622	55.46%
16	650.1-.8	Transportation Expense	6,886	8,240	1,354	19.66%
17	656.1-.8	Insurance - Vehicle	2,235	2,412	177	7.91%
18	657.1-.8	Insurance - General Liability	5,114	4,958	(156)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	2,640	2,768	128	4.84%
20	659.1-.8	Insurance - Other	464	492	28	6.05%
21	660.1-.8	Advertising Expense	551	537	(14)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	6,791	6,791	(0)	(0.00%)
23	667.1-.8	Reg. Comm. Exp. - Other	1,812	1,194	(618)	(34.10%)
24	670.1-.8	Bad Debt Expense	2,489	4,308	1,819	73.07%
25	675.1-.8	Miscellaneous Expenses	28,924	40,940	12,016	41.54%
26		**TOTAL WATER O & M EXPENSES**	1,126,752	1,402,499	275,747	24.47%
27		**TOTAL (LESS ACCTS 666 & 667)**	1,118,149	1,394,514	276,365	24.72%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6 Salaries & Wages - Employees	36,785	39,826	3,041	8.27%
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6 Employee Pensions & Benefits	8,816	9,890	1,074	12.18%
4	610.1-.6 Purchased Water	849,724	1,103,724	254,000	29.89%
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	3	0	(3)	(100.00%)
8	620.1-.6 Materials & Supplies	7,857	8,655	798	10.16%
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	372	368	(4)	(1.08%)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6 Rental of Equipment	935	1,601	666	71.23%
16	650.1-.6 Transportation Expense	5,096	5,463	367	7.20%
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	655	712	57	8.70%
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	489	5,724	5,235	1070.55%
26	TOTAL WATER O & M EXPENSES	910,732	1,175,963	265,231	29.12%
27	TOTAL (LESS ACCTS 666 & 667)	910,732	1,175,963	265,231	29.12%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	32,780	31,697	(1,083)	(3.30%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	7,857	7,871	14	0.18%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	125	110	(15)	(12.01%)
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	1,961	1,750	(210)	(10.71%)
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	285	0	(285)	(100.00%)
15	642.7	Rental of Equipment	7	0	(7)	(100.00%)
16	650.7	Transportation Expense	799	1,238	439	54.91%
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	583	567	(16)	(2.74%)
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	2,489	4,308	1,819	73.08%
25	675.7	Miscellaneous Expenses	2,337	10,805	8,468	362.28%
26		**TOTAL WATER O & M EXPENSES**	49,223	58,348	9,124	18.54%
27		**TOTAL (LESS ACCTS 666 & 667)**	49,223	58,348	9,124	18.54%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	78,725	83,202	4,478	5.69%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	18,870	20,662	1,791	9.49%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	1,302	1,481	179	13.74%
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	4,100	3,959	(141)	(3.44%)
9	631.8	Contractual Services - Eng.	0	663	663	100.00%
10	632.8	Contractual Services - Acct.	3,405	3,519	114	3.35%
11	633.8	Contractual Services - Legal	2,700	2,120	(579)	(21.45%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	9,403	5,468	(3,935)	(41.85%)
14	641.8	Rental of Real Building/Real Property	2,655	3,146	491	18.49%
15	642.8	Rental of Equipment	181	144	(37)	(20.48%)
16	650.8	Transportation Expense	990	1,539	548	55.33%
17	656.8	Insurance - Vehicle	2,235	2,412	177	7.92%
18	657.8	Insurance - General Liability	5,114	4,958	(156)	(3.05%)
19	658.8	Insurance - Workman's Comp	1,401	1,488	87	6.21%
20	659.8	Insurance - Other	464	492	28	6.03%
21	660.8	Advertising Expense	551	537	(14)	(2.54%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	6,791	6,791	0	0.00%
23	667.8	Reg. Comm. Exp. - Other	1,812	1,194	(618)	(34.11%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	26,098	24,411	(1,687)	(6.46%)
26		TOTAL WATER O & M EXPENSES	166,797	168,188	1,389	0.83%
27		TOTAL (LESS ACCTS 666 & 667)	158,194	160,203	2,007	1.27%

NOTE: See Volume II for variance explanations.

5/30/95 1:40 PM B07W4.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1995

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10
Page 1 of 1
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	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14
15 Amortization of Rate Case Expense:

		(A) Total	Water
16			
17			
18	Prior Unamortized Rate Case Expense		
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$6,791

28
29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.**			

5/30/95 1:40 PM B11W.XLS

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

30	Allocated Items	Allocation Basis	Recap Schedules
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: BSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1995 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**								0	
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**								0	
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	25,858	20	5.00%	1,293	0	1,293	0.00%	0	1,293
15	339.2	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**								0	
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.	172	22	4.55%	8	0	8	0.00%	0	8
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
22		**TRANSMISSION & DISTRIBUTION**								0	
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	4,062,673	43	2.33%	94,660	0	94,660	53.83%	50,957	43,703
27	333.4	Services	27,050	40	2.50%	676	0	676	0.00%	0	676
28	334.4	Meters & Meter Installation	226,969	20	5.00%	11,348	0	11,348	0.00%	0	11,348
29	335.4	Hydrants	2,352	45	2.22%	52	0	52	0.00%	0	52
30	339.4	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31		**GENERAL PLANT**								0	
32	303.5	Land & Land Rights	9,307	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	87,945	40	2.50%	2,199	0	2,199	0.00%	0	2,199
34	340.5	Office Furniture & Equipment	54,253	15	6.67%	3,619	0	3,619	0.00%	0	3,619
35	340.51	Computer Equipment	131,437	6	16.67%	21,911	0	21,911	0.00%	0	21,911
36	341.5	Transportation Equipment	78,512	6	16.67%	13,088	0	13,088	0.00%	0	13,088
37	342.5	Stores Equipment	834	18	5.56%	46	0	46	0.00%	0	46
38	343.5	Tools, Shop & Garage	29,782	16	6.25%	1,861	0	1,861	0.00%	0	1,861
39	344.5	Laboratory Equipment	18,008	15	6.67%	1,201	0	1,201	0.00%	0	1,201
40	345.5	Power Operated Equipment	28,576	12	8.33%	2,380	0	2,380	0.00%	0	2,380
41	346.5	Communication Equipment	14,815	10	10.00%	1,482	0	1,482	0.00%	0	1,482
42	347.5	Miscellaneous Equipment	6,937	15	6.67%	463	0	463	0.00%	0	463
43	348.5	Other Tangible Plant	5,507	10	10.00%	551	0	551	0.00%	0	551
44		**INTANGIBLE PLANT**	48,555		2.50%	1,214	0	1,214	0.00%	0	1,214
45		**SUPPLY & PUMPING**	32,083		4.58%	1,471	0	1,471	0.00%	0	1,471
46		**WATER TREATMENT PLANT**	172		4.65%	8	0	8	0.00%	0	8
47		**TRANSMISSION & DISTRIBUTION**	4,319,044		2.47%	106,736	0	106,736	47.74%	50,957	55,779
48		**GENERAL PLANT**	465,913		10.47%	48,801	0	48,801	0.00%	0	48,801
49		**TOTAL DEPRECIATION EXPENSE**	4,865,767		3.25%	158,230	0	158,230	32.20%	50,957	107,273
50		**LESS: AMORTIZATION OF CIAC**				(18,128)	0	(18,128)		(2,536)	(15,592)
51		**NET DEPRECIATION EXPENSE - WATER**				140,102	0	140,102		48,421	91,681

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

5/30/95 1:41 PM B13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1995 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1995 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	4.59%	0	0	0	32.20%	0	0
2	Line/Main Extension Fees	25,353	2.33%	591	0	591	32.20%	190	401
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	32.20%	2,346	4,940
5	Contributed Property Other Than Lines	0	2.49%	0	0	0	32.20%	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		2,536	15,592

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 - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 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	25,858	1,293	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	172	8	4.65%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	0	0	0.00%
16	**COMPOSITE RATE**	32,255	1,479	4.59%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	4,062,673	94,660	2.33%
20	335.4 Hydrants	2,352	52	2.21%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	4,065,025	94,712	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	226,969	11,348	5.00%
25	**COMPOSITE RATE**	226,969	11,348	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	27,050	676	2.50%
28	**COMPOSITE RATE**	27,050	676	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	32,255	1,479	4.59%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	4,065,025	94,712	2.33%
32	Meter Installation Fees (Line 25)	226,969	11,348	5.00%
33	Service Installation Fees (Line 28)	27,050	676	2.50%
34	**COMPOSITE RATE**	4,351,299	108,215	2.49%

Column:
(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 - 1995
UNDER PRESENT INCOME

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 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%)**	68,955	0	68,955	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	12,378	0	12,378	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	12,378	0	12,378		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	87,067	0	87,067		
8	Non-used & Useful Property Tax Add-back (1)		34,054	34,054		
9	Adjusted Real Estate & Personal Property Tax	87,067	34,054	121,121		
10	Non-used & Useful Percent			44.95%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(54,444)	(54,444)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	87,067	(20,390)	66,677		
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)**	168,401	(20,390)	148,011		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 - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	1,532,334	0	1,532,334	B-4(W)
3	Less:				
4	O & M Expenses	1,402,499	0	1,402,499	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	91,681	0	91,681	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	168,401	(20,390)	148,011	B-15(W)
8	Pre-Tax Operating Expenses	1,662,580	(20,390)	1,642,190	
9	**PRE-TAX OPERATING INCOME**	(130,246)	20,390	(109,856)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(130,246)	20,390	(109,856)	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,578,601	(36,550)	1,542,051	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	79,719	(1,846)	77,874	C-3
17	Net Taxable Income (L11 - L16)	(209,965)	22,236	(187,730)	
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)	(80,994)	8,578	(72,417)	
20	Less:				
21	Parent Debt Adjustment	7,631	0	7,631	C-1(W)
22	Investment Tax Credit	1,216	0	1,216	C-7(W)
23	**TOTAL INCOME TAXES**	(89,841)	8,578	(81,264)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Charlotte / Deep Creek
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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:

		1995 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 (%)	32.20%	0.00%	32.20%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	273,711	0	273,711	A-5 (W)
2	Utility Land & Land Rights	6,587	0	6,587	A-5 (W)
3	Non-Used and Useful	1,575	0	1,575	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(131,735)	0	(131,735)	A-9 (W)
6	CIAC	(229,170)	0	(229,170)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	95,852	0	95,852	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	(1,295)	0	(1,295)	Vol. II
13	Deferred Taxes	(1,039)	0	(1,039)	C-7 (W)
14	Working Capital Allowance	6,636	0	6,636	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	21,121	0	21,121	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	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.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	Description	(1)	(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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
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 - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 PLANT IN SERVICE							1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions 12/31/94 - 12/31/95 Gross	Retirements	Net	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	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	1,441	25	0	25	1,467	0	1,467	1,454	0	1,454
20	321.3 Permeators	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
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	147,349	730	0	730	148,079	0	148,079	147,714	0	147,714
27	333.4 Services	8,475	1,027	0	1,027	9,501	0	9,501	8,988	0	8,988
28	334.4 Meters & Meter Installation	12,084	1,100	0	1,100	13,183	0	13,183	12,633	0	12,633
29	335.4 Hydrants	333	40	0	40	373	0	373	353	0	353
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	687	0	0	0	687	0	687	687	0	687
33	304.5 Structures & Improvements	6,127	743	(9)	735	6,862	0	6,862	6,495	0	6,495
34	340.5 Office Furniture & Equipment	3,738	536	0	536	4,275	0	4,275	4,007	0	4,007
35	340.51 Computer Equipment	9,210	992	0	992	10,203	0	10,203	9,706	0	9,706
36	341.5 Transportation Equipment	5,604	729	(342)	387	5,992	0	5,992	5,798	0	5,798
37	342.5 Stores Equipment	61	2	0	2	62	0	62	62	0	62
38	343.5 Tools, Shop & Garage Equipment	2,095	210	(1)	209	2,304	0	2,304	2,199	0	2,199
39	344.5 Laboratory Equipment	595	1,470	0	1,470	2,065	0	2,065	1,330	0	1,330
40	345.5 Power Operated Equipment	2,077	68	(2)	67	2,144	0	2,144	2,110	0	2,110
41	346.5 Communication Equipment	945	298	0	298	1,243	0	1,243	1,094	0	1,094
42	347.5 Miscellaneous Equipment	500	34	(8)	25	525	0	525	512	0	512
43	348.5 Other Tangible Plant	14	786	0	786	800	0	800	407	0	407
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**	1,441	25	0	25	1,467	0	1,467	1,454	0	1,454
47	**TRANSMISSION & DISTRIBUTION**	168,240	2,896	0	2,896	171,137	0	171,137	169,688	0	169,688
48	**GENERAL PLANT**	31,653	5,869	(362)	5,507	37,160	0	37,160	34,407	0	34,407
49	**TOTAL PLANT IN SERVICE**	276,084	8,791	(362)	8,429	284,513	0	284,513	280,298	0	280,298
50	**LAND & LAND RIGHTS**	6,587	0	0	0	6,587	0	6,587	6,587	0	6,587
51	**TOTAL PIS LESS LAND**	269,497	8,791	(362)	8,429	277,926	0	277,926	273,711	0	273,711

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,442	1,442	1,467	25	1,454
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	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	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	147,349	147,354	147,354	147,354	147,354	147,354	147,354	147,354	147,354	147,354	147,980	147,980	148,079	730	147,714
27	333 4 Services	8,475	8,482	8,482	8,482	8,482	8,482	8,482	8,482	8,482	8,482	8,480	8,480	9,501	1,027	8,988
28	334 4 Meters & Meter Installation	12,084	12,091	12,091	12,091	12,091	12,091	12,091	12,091	12,091	12,091	12,100	12,100	13,103	1,100	12,633
29	335 4 Hydrants	333	333	333	333	333	333	333	333	333	333	334	334	373	40	353
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	887	887	887	887	887	887	887	887	887	887	887	887	887	0	887
33	304 5 Structures & Improvements	6,127	6,132	6,141	6,151	6,159	6,162	6,494	6,495	6,495	6,495	6,495	6,495	6,862	735	6,495
34	340 5 Office Furniture & Equipment	3,738	3,742	3,748	3,756	3,761	3,764	4,003	4,004	4,004	4,004	4,004	4,004	4,275	536	4,007
35	340 51 Computer Equipment	9,210	9,217	9,229	9,242	9,253	9,258	9,700	9,701	9,701	9,701	9,701	9,701	10,203	992	9,706
36	341 5 Transportation Equipment	5,604	5,609	5,616	5,616	5,621	5,625	5,946	5,946	5,946	5,946	5,946	5,946	5,982	397	5,798
37	342 5 Stores Equipment	61	61	61	61	61	61	62	62	62	62	62	62	62	2	62
38	343 5 Tools, Shop & Garage Equipment	2,095	2,096	2,099	2,102	2,104	2,105	2,198	2,198	2,198	2,198	2,199	2,199	2,304	209	2,199
39	344 5 Laboratory Equipment	595	604	622	642	657	665	1,321	1,322	1,322	1,322	1,322	1,322	2,065	1,470	1,330
40	345 5 Power Operated Equipment	2,077	2,077	2,078	2,079	2,080	2,080	2,111	2,111	2,111	2,111	2,111	2,111	2,144	87	2,110
41	346 5 Communication Equipment	945	947	951	955	958	959	1,092	1,093	1,093	1,093	1,093	1,093	1,243	298	1,094
42	347 5 Miscellaneous Equipment	500	500	500	500	501	501	516	516	516	516	516	516	525	25	512
43	348 5 Other Tangible Plant	14	19	29	39	47	51	402	403	403	403	403	403	808	786	407
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**	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,441	1,442	1,442	1,467	25	1,454
47	**TRANSMISSION & DISTRIBUTION**	168,240	168,260	168,260	168,260	168,260	168,260	168,260	168,260	168,260	168,260	168,285	168,285	171,137	2,896	169,686
48	**GENERAL PLANT**	31,653	31,691	31,762	31,831	31,899	31,919	34,532	34,538	34,538	34,538	34,538	34,538	37,186	5,507	34,407
49	**TOTAL PLANT IN SERVICE**	276,084	276,142	276,213	276,282	276,340	276,370	278,983	278,989	278,989	278,989	279,013	279,013	284,513	8,429	280,298
50	**LAND & LAND RIGHTS**	6,587	6,587	6,587	6,587	6,587	6,587	6,587	6,587	6,587	6,587	6,587	6,587	6,587	0	6,587
51	**TOTAL PIS LESS LAND**	269,497	269,555	269,626	269,695	269,753	269,783	272,396	272,401	272,401	272,401	272,426	272,426	277,926	8,429	273,711

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Yelusia / Enterprise
Docket No : 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Balance 1995
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	25	25	13
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	5	0	0	0	0	0	0	0	0	0	0	719	730	365
27	333.4 Services	7	0	0	0	0	0	0	0	0	0	0	1,011	1,027	513
28	334.4 Meters & Meter Installation	8	0	0	0	0	0	0	0	0	0	0	1,083	1,100	550
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	40	40	20
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	9	10	8	4	331	1	0	0	0	0	367	735	367
34	340.5 Office Furniture & Equipment	3	7	7	6	3	239	1	0	0	0	0	271	536	268
35	340.51 Computer Equipment	6	12	13	10	5	442	1	0	0	0	0	501	992	496
36	341.5 Transportation Equipment	5	7	(0)	5	4	321	(0)	0	0	0	0	45	387	194
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	2	1
38	343.5 Tools, Shop & Garage Equipment	1	3	3	2	1	93	0	0	0	0	0	105	209	104
39	344.5 Laboratory Equipment	9	18	20	15	7	656	2	0	0	0	0	743	1,470	735
40	345.5 Power Operated Equipment	0	1	1	1	0	30	0	0	0	0	0	33	67	33
41	346.5 Communication Equipment	2	4	4	3	2	133	0	0	0	0	0	151	299	149
42	347.5 Miscellaneous Equipment	0	0	0	0	0	15	0	0	0	0	0	9	25	13
43	348.5 Other Tangible Plant	5	10	11	8	4	350	1	0	0	0	0	397	786	393
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	25	25	13
47	**TRANSMISSION & DISTRIBUTION**	20	0	0	0	0	0	0	0	0	24	0	2,852	2,896	1,448
48	**GENERAL PLANT**	39	71	69	58	30	2,613	6	0	0	0	0	2,823	5,597	2,753
49	**TOTAL NET ADDITIONS**	58	71	69	58	30	2,613	6	0	0	25	0	5,699	8,429	4,214
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	58	71	69	58	30	2,613	6	0	0	25	0	5,699	8,429	4,214

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Vatusia / Enterprise
Docket No : 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Ave. Gross Additions 1995
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	25	25	13
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	5	0	0	0	0	0	0	0	0	0	0	719	730	365
27	333.4 Services	7	0	0	0	0	0	0	0	0	0	0	1,011	1,027	513
28	334.4 Meters & Meter Installation	8	0	0	0	0	0	0	0	0	0	0	1,083	1,100	550
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	40	40	20
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	9	10	8	4	331	1	0	0	0	0	376	743	372
34	340.5 Office Furniture & Equipment	3	7	7	6	3	239	1	0	0	0	0	271	538	268
35	340.51 Computer Equipment	6	12	13	10	5	442	1	0	0	0	0	501	992	496
36	341.5 Transportation Equipment	5	9	10	8	4	325	1	0	0	0	0	368	729	365
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	2	1
38	343.5 Tools, Shop & Garage Equipment	1	3	3	2	1	93	0	0	0	0	0	106	210	105
39	344.5 Laboratory Equipment	9	18	20	15	7	656	2	0	0	0	0	743	1,470	735
40	345.5 Power Operated Equipment	0	1	1	1	0	30	0	0	0	0	0	35	68	34
41	346.5 Communication Equipment	2	4	4	3	2	133	0	0	0	0	0	151	298	149
42	347.5 Miscellaneous Equipment	0	0	0	0	0	15	0	0	0	0	0	17	34	17
43	348.5 Other Tangible Plant	5	10	11	8	4	350	1	0	0	0	0	397	786	393
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	25	25	13
46	**WATER TREATMENT PLANT**	0	0	0	0	0	0	0	0	0	0	0	25	25	13
47	**TRANSMISSION & DISTRIBUTION**	20	0	0	0	0	0	0	0	0	24	0	2,852	2,896	1,448
48	**GENERAL PLANT**	38	73	80	60	30	2,617	6	0	0	0	0	2,965	5,869	2,935
49	**TOTAL GROSS ADDITIONS**	58	73	80	60	30	2,617	6	0	0	25	0	5,842	8,791	4,396
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	58	73	80	60	30	2,617	6	0	0	25	0	5,842	8,791	4,396

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Vetuele / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	2	10	2	0	4	1	0	0	0	0	323	342	171
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	1	1	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	2	2	1
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	4
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	2	11	2	0	4	1	0	0	0	0	342	362	180
49	**TOTAL RETIREMENTS**	0	2	11	2	0	4	1	0	0	0	0	342	362	180
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	2	11	2	0	4	1	0	0	0	0	342	362	180

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 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	1,454	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	147,714	15.28%	22,576
27	333.4 Services	8,988	0.00%	0
28	334.4 Meters & Meter Installation	12,633	0.00%	0
29	335.4 Hydrants	353	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	687	0.00%	0
33	304.5 Structures & Improvements	6,495	0.00%	0
34	340.5 Office Furniture & Equipment	4,007	0.00%	0
35	340.51 Computer Equipment	9,706	0.00%	0
36	341.5 Transportation Equipment	5,798	0.00%	0
37	342.5 Stores Equipment	62	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,199	0.00%	0
39	344.5 Laboratory Equipment	1,330	0.00%	0
40	345.5 Power Operated Equipment	2,110	0.00%	0
41	346.5 Communication Equipment	1,094	0.00%	0
42	347.5 Miscellaneous Equipment	512	0.00%	0
43	348.5 Other Tangible Plant	407	0.00%	0
44	**INTANGIBLE PLANT**	557	0.00%	0
45	**SUPPLY & PUMPING**	74,192	0.00%	0
46	**WATER TREATMENT PLANT**	1,454	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	169,688	13.30%	22,576
48	**GENERAL PLANT**	34,407	0.00%	0
49	**TOTAL PLANT IN SERVICE**	280,296	8.05%	22,576
50	**LAND & LAND RIGHTS**	6,587	0.00%	0
51	**TOTAL PIS LESS LAND**	273,711	8.25%	22,576

6/6/95 11:36 AM A05W7.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	22,576	0	22,576	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(10,701)	0	(10,701)	A-9 (W)
4	CIAC	(22,973)	0	(22,973)	A-12 (W)
5	Accumulated Amort. of CIAC	9,523	0	9,523	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**	(1,575)	0	(1,575)	

5/30/95 8:39 AM A07W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	05/30/86 Balance Per Docket No. 820080-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.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	**Adjuetment 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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

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

5/30/95 8:40 AM A08W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 ACCUMULATED DEPRECIATION Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) 1995 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	21	14	35	0	35	28	0	28
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	34,108	2,035	36,143	0	36,143	35,126	0	35,126
13	310.2 Power Generation Equipment	0	0	0	0	0	0	0	0
14	311.2 Pumping Equipment	82	165	247	0	247	165	0	165
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	33	66	99	0	99	66	0	66
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	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
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	68,072	3,885	71,957	0	71,957	70,015	0	70,015
27	333.4 Services	3,261	257	3,518	0	3,518	3,390	0	3,390
28	334.4 Meters & Meter Installation	6,892	743	7,635	0	7,635	7,264	0	7,264
29	335.4 Hydrants	62	9	71	0	71	67	0	67
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	1,390	153	1,543	0	1,543	1,467	0	1,467
34	340.5 Office Furniture & Equipment	1,680	267	1,947	0	1,947	1,813	0	1,813
35	340.51 Computer Equipment	3,068	1,618	4,686	0	4,686	3,877	0	3,877
36	341.5 Transportation Equipment	3,700	625	4,325	0	4,325	4,012	0	4,012
37	342.5 Stores Equipment	18	3	21	0	21	19	0	19
38	343.5 Tools, Shop & Garage Equipment	1,040	136	1,176	0	1,176	1,108	0	1,108
39	344.5 Laboratory Equipment	150	89	239	0	239	195	0	195
40	345.5 Power Operated Equipment	2,012	174	2,186	0	2,186	2,099	0	2,099
41	346.5 Communication Equipment	467	109	576	0	576	522	0	522
42	347.5 Miscellaneous Equipment	72	26	97	0	97	85	0	85
43	348.5 Other Tangible Plant	397	41	438	0	438	417	0	417
44	**INTANGIBLE PLANT**	21	14	35	0	35	28	0	28
45	**SUPPLY & PUMPING**	34,190	2,200	36,390	0	36,390	35,291	0	35,291
46	**WATER TREATMENT PLANT**	33	66	99	0	99	66	0	66
47	**TRANSMISSION & DISTRIBUTION**	78,287	4,894	83,181	0	83,181	80,736	0	80,736
48	**GENERAL PLANT**	13,992	3,241	17,234	0	17,234	15,614	0	15,614
49	**TOTAL ACCUMULATED DEPRECIATION**	126,523	10,415	136,939	0	136,939	131,735	0	131,735

5/30/95 8:40 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	21	22	23	24	25	26	29	30	31	32	33	34	35	14	28
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	34,108	34,276	34,446	34,618	34,788	34,958	35,123	35,293	35,463	35,633	35,803	35,973	36,143	2,035	35,126
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	82	96	110	124	138	152	163	177	191	205	219	233	247	165	165
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	33	39	45	51	57	63	63	69	75	81	87	93	99	66	66
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	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	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	68,072	68,396	68,720	69,044	69,368	69,692	70,013	70,337	70,661	70,985	71,309	71,633	71,957	3,885	70,015
27	333.4 Services	3,261	3,282	3,303	3,324	3,345	3,366	3,392	3,413	3,434	3,455	3,476	3,497	3,518	257	3,390
28	334.4 Meters & Meter Installation	6,882	6,954	7,016	7,078	7,140	7,202	7,263	7,325	7,387	7,449	7,511	7,573	7,635	743	7,264
29	335.4 Hydrants	62	63	64	65	66	67	65	68	67	68	69	70	71	9	67
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	1,380	1,404	1,418	1,432	1,446	1,460	1,467	1,481	1,495	1,509	1,523	1,537	1,643	153	1,467
34	340.5 Office Furniture & Equipment	1,680	1,702	1,724	1,746	1,768	1,790	1,815	1,837	1,859	1,881	1,903	1,925	1,947	267	1,813
35	340.51 Computer Equipment	3,068	3,203	3,338	3,473	3,608	3,743	3,876	4,011	4,146	4,281	4,416	4,551	4,686	1,619	3,877
36	341.5 Transportation Equipment	3,700	3,781	3,860	3,931	4,009	4,090	4,163	4,243	4,324	4,405	4,486	4,567	4,325	625	4,012
37	342.5 Stores Equipment	18	18	18	18	18	18	21	21	21	21	21	21	21	3	19
38	343.5 Tools, Shop & Garage Equipment	1,040	1,051	1,062	1,073	1,084	1,095	1,111	1,122	1,133	1,144	1,155	1,166	1,176	136	1,108
39	344.5 Laboratory Equipment	150	157	164	171	178	185	197	204	211	218	225	232	239	89	195
40	345.5 Power Operated Equipment	2,012	2,027	2,042	2,057	2,072	2,087	2,098	2,113	2,128	2,143	2,158	2,173	2,186	174	2,099
41	346.5 Communication Equipment	467	476	485	494	503	512	522	531	540	549	558	567	576	109	522
42	347.5 Miscellaneous Equipment	72	75	78	81	84	87	87	90	93	96	99	102	97	26	85
43	348.5 Other Tangible Plant	397	400	403	406	409	412	420	423	426	429	432	435	438	41	417
44	**INTANGIBLE PLANT**	21	22	23	24	25	26	29	30	31	32	33	34	35	14	28
45	**SUPPLY & PUMPING**	34,190	34,374	34,556	34,742	34,926	35,110	35,286	35,470	35,654	35,838	36,022	36,206	36,390	2,200	35,291
46	**WATER TREATMENT PLANT**	33	39	45	51	57	63	63	69	75	81	87	93	99	66	66
47	**TRANSMISSION & DISTRIBUTION**	78,287	78,695	79,103	79,511	79,919	80,327	80,733	81,141	81,549	81,957	82,365	82,773	83,181	4,894	80,736
48	**GENERAL PLANT**	13,992	14,292	14,591	14,890	15,177	15,477	15,776	16,076	16,376	16,676	16,976	17,276	17,234	3,241	15,614
49	**TOTAL WATER ACCUM. DEPR.**	126,523	127,422	128,320	129,208	130,104	131,003	131,867	132,786	133,685	134,584	135,483	136,382	136,839	10,415	131,735

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Net Additions 1995
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	170	170	170	170	170	165	170	170	170	170	170	170	2,035	1,018
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	83
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	0	6	6	6	6	6	6	66	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	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	324	324	324	324	324	321	324	324	324	324	324	324	3,886	1,943
27	333.4 Services	21	21	21	21	21	26	21	21	21	21	21	21	257	129
28	334.4 Meters & Meter Installation	62	62	62	62	62	61	62	62	62	62	62	62	743	372
29	335.4 Hydrants	1	1	1	1	1	(2)	1	1	1	1	1	1	9	5
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	14	14	14	14	14	8	14	14	14	14	14	6	153	77
34	340.5 Office Furniture & Equipment	22	22	22	22	22	25	22	22	22	22	22	22	267	134
35	340.51 Computer Equipment	135	135	135	135	135	133	135	135	135	135	135	135	1,618	809
36	341.5 Transportation Equipment	81	79	71	79	81	72	80	81	81	81	81	(242)	625	313
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	10	136	68
39	344.5 Laboratory Equipment	7	7	7	7	7	12	7	7	7	7	7	7	89	45
40	345.5 Power Operated Equipment	15	15	15	15	15	11	15	15	15	15	15	13	174	87
41	346.5 Communication Equipment	9	9	9	9	9	10	9	9	9	9	9	9	109	55
42	347.5 Miscellaneous Equipment	3	3	3	3	3	1	3	3	3	3	3	(5)	26	13
43	348.5 Other Tangible Plant	3	3	3	3	3	8	3	3	3	3	3	3	41	21
44	**INTANGIBLE PLANT**	1	1	1	1	1	3	1	1	1	1	1	1	14	7
45	**SUPPLY & PUMPING**	184	184	184	184	184	176	184	184	184	184	184	184	2,200	1,101
46	**WATER TREATMENT PLANT**	6	6	6	6	6	0	6	6	6	6	6	6	66	33
47	**TRANSMISSION & DISTRIBUTION**	406	406	406	406	406	406	406	406	406	406	406	406	4,894	2,449
48	**GENERAL PLANT**	300	298	289	298	300	299	299	300	300	300	300	(42)	3,241	1,624
49	**TOTAL NET ADDITIONS**	899	897	888	897	899	884	896	899	899	899	899	557	10,415	5,214

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Average Gross Add. 1995
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	170	170	170	170	170	165	170	170	170	170	170	170	2,035	1,018
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	83
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	0	6	6	6	6	6	6	[redacted]	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	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	324	324	324	324	324	321	324	324	324	324	324	324	3,885	1,943
27	333.4 Services	21	21	21	21	21	26	21	21	21	21	21	21	257	129
28	334.4 Meters & Meter Installation	62	62	62	62	62	61	62	62	62	62	62	62	743	372
29	335.4 Hydrants	1	1	1	1	1	(2)	1	1	1	1	1	1	9	5
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	14	14	14	14	14	8	14	14	14	14	14	14	162	81
34	340.5 Office Furniture & Equipment	22	22	22	22	22	25	22	22	22	22	22	22	267	134
35	340.51 Computer Equipment	135	135	135	135	135	133	135	135	135	135	135	135	1,618	809
36	341.5 Transportation Equipment	81	81	81	81	81	76	81	81	81	81	81	81	967	484
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	7	7	7	7	7	12	7	7	7	7	7	7	89	45
40	345.5 Power Operated Equipment	15	15	15	15	15	11	15	15	15	15	15	15	178	88
41	346.5 Communication Equipment	9	9	9	9	9	10	9	9	9	9	9	9	109	55
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	3	3	3	3	3	8	3	3	3	3	3	3	41	21
44	**INTANGIBLE PLANT**	1	1	1	1	1	3	1	1	1	1	1	1	14	7
45	**SUPPLY & PUMPING**	184	184	184	184	184	176	184	184	184	184	184	184	2,200	1,101
46	**WATER TREATMENT PLANT**	6	6	6	6	6	0	6	6	6	6	6	6	66	33
47	**TRANSMISSION & DISTRIBUTION**	408	408	408	408	408	408	408	408	408	408	408	408	4,894	2,449
48	**GENERAL PLANT**	300	300	300	300	300	303	300	300	300	300	300	300	3,603	1,805
49	**TOTAL GROSS ADDITIONS**	899	899	899	899	899	888	899	899	899	899	899	899	10,777	5,395

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	8	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	2	10	2	0	4	1	0	0	0	0	323	342	171
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	1	1	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	2	2	1
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	8	8	4
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	2	11	2	0	4	1	0	0	0	0	342	362	180
49	**TOTAL RETIREMENTS**	0	2	11	2	0	4	1	0	0	0	0	342	362	180

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	28	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	35,126	0.00%	0
13	310.2 Power Generation Equipment	0	0.00%	0
14	311.2 Pumping Equipment	165	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	66	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	70,015	15.28%	10,701
27	333.4 Services	3,390	0.00%	0
28	334.4 Meters & Meter Installation	7,264	0.00%	0
29	335.4 Hydrants	67	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	1,467	0.00%	0
34	340.5 Office Furniture & Equipment	1,813	0.00%	0
35	340.51 Computer Equipment	3,877	0.00%	0
36	341.5 Transportation Equipment	4,012	0.00%	0
37	342.5 Stores Equipment	19	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,108	0.00%	0
39	344.5 Laboratory Equipment	195	0.00%	0
40	345.5 Power Operated Equipment	2,099	0.00%	0
41	346.5 Communication Equipment	522	0.00%	0
42	347.5 Miscellaneous Equipment	85	0.00%	0
43	348.5 Other Tangible Plant	417	0.00%	0
44	**INTANGIBLE PLANT**	28	0.00%	0
45	**SUPPLY & PUMPING**	35,291	0.00%	0
46	**WATER TREATMENT PLANT**	66	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	80,736	13.25%	10,701
48	**GENERAL PLANT**	15,614	0.00%	0
49	**TOTAL**	131,735	8.12%	10,701

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	05/30/95 Balance Per Docket No. 880065-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

5/30/95 9:19 AM A11W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	Description	(1)	(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		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
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 CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 CONTRIBUTIONS IN AID OF CONSTRUCTION Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) 1995 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1995 NON-USED & USEFUL Percentage	(11) 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	12,566	1,100	13,666	0	13,666	13,116	0	13,116	0.00%	0
4	Contributed Lines	172,732	0	172,732	0	172,732	172,732	0	172,732	13.30%	22,973
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**	228,620	1,100	229,720	0	229,720	229,170	0	229,170	10.02%	22,973
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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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	12,566	12,666	12,766	12,866	12,966	13,066	13,166	13,266	13,366	13,466	13,566	13,666	13,666	1,100	13,116
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	228,620	228,720	228,820	228,920	229,020	229,120	229,220	229,320	229,420	229,520	229,620	229,720	229,720	1,100	229,170

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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	100	100	100	100	100	100	100	100	100	100	100	0	1,100	550
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	100	100	100	100	100	100	100	100	100	100	100	0	1,100	550

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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	100	100	100	100	100	100	100	100	100	100	100	0	1,100	550
4	Contributed Lines	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
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL GROSS ADDITIONS	100	100	100	100	100	100	100	100	100	100	100	0	1,100	550

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	05/30/86 Balance Per Docket No. 820080-WS, Order No. 16130 Dated 05/15/86	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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		67,329
3		
4	1991 Additions	
5	1991 Retirements	6,085
6	1991 Adjustments	0
		0
7	1991 Net Additions	
		6,085
8	**12/31/91 Balance**	
9		73,414
10		
11	1992 Additions	
12	1992 Retirements	6,274
13	1992 Adjustments	0
		0
14	1992 Net Additions	
		6,274
15	**12/31/92 Balance**	
16		79,688
17		
18	1993 Additions	
19	1993 Retirements	6,412
20	1993 Adjustments	0
		0
21	1993 Net Additions	
		6,412
22	**12/31/93 Balance**	
23		86,100
24		
25	1994 Additions	
26	1994 Retirements	6,478
27	1994 Adjustments	0
		0
28	1994 Net Additions	
		6,478
29	**12/31/94 Balance**	
30		92,578
31		
32	1995 Additions	
33	1995 Retirements	6,543
34	1995 Adjustments	0
		0
35	1995 Net Additions	
		6,543
36	**12/31/95 Balance**	
37		99,121
38		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(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 ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	1,933	228	2,161	0	2,161	2,047	0	2,047	0.00%	0
2	Line/Main Extensions	6,081	421	6,502	0	6,502	6,292	0	6,292	0.00%	0
3	Meter Installation Fees	7,320	771	8,091	0	8,091	7,706	0	7,706	0.00%	0
4	Contributed Lines	69,597	4,543	74,140	0	74,140	71,869	0	71,869	13.25%	9,523
5	Cont. Prpty Other than Lines	369	6	375	0	375	372	0	372	0.00%	0
6	Service Installation Fees	7,279	574	7,853	0	7,853	7,566	0	7,566	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	92,579	6,543	99,122	0	99,122	95,852	0	95,852	9.94%	9,523

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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/95	Net Additions	Ave. Utility Balance 1995
1	Plant Capacity Fees	1,933	1,952	1,971	1,990	2,009	2,028	2,047	2,066	2,085	2,104	2,123	2,142	2,161	228	2,047
2	Line/Main Extensions	6,081	6,116	6,151	6,186	6,221	6,256	6,292	6,327	6,362	6,397	6,432	6,467	6,502	421	6,292
3	Meter Installation Fees	7,320	7,384	7,448	7,512	7,576	7,640	7,707	7,771	7,835	7,899	7,963	8,027	8,091	771	7,706
4	Contributed Lines	69,597	69,976	70,355	70,734	71,113	71,492	71,866	72,245	72,624	73,003	73,382	73,761	74,140	4,543	71,869
5	Cont. Prpty Other than Lines	369	370	371	372	373	374	369	370	371	372	373	374	375	6	372
6	Service Installation Fees	7,279	7,327	7,375	7,423	7,471	7,519	7,565	7,613	7,661	7,709	7,757	7,805	7,853	574	7,566
7	TOTAL ACC. AMORT. CIAC	92,579	93,125	93,671	94,217	94,763	95,309	95,846	96,392	96,938	97,484	98,030	98,576	99,122	6,543	95,852

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	19	19	19	19	19	19	19	19	19	19	19	19	228	114
2	Line/Main Extensions	35	35	35	35	35	36	35	35	35	35	35	35	421	211
3	Meter Installation Fees	64	64	64	64	64	67	64	64	64	64	64	64	771	386
4	Contributed Lines	379	379	379	379	379	374	379	379	379	379	379	379	4,543	2,272
5	Cont. Prpty Other than Lines	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
6	Service Installation Fees	48	48	48	48	48	46	48	48	48	48	48	48	574	287
7	TOTAL NET ADDITIONS	546	546	546	546	546	537	546	546	546	546	546	546	6,543	3,273

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	19	19	19	19	19	19	19	19	19	19	19	19	228	114
2	Line/Main Extensions	35	35	35	35	35	36	35	35	35	35	35	35	421	211
3	Meter Installation Fees	64	64	64	64	64	67	64	64	64	64	64	64	771	386
4	Contributed Lines	379	379	379	379	379	374	379	379	379	379	379	379	4,543	2,272
5	Cont. Prpty Other than Lines	1	1	1	1	1	(5)	1	1	1	1	1	1	6	3
6	Service Installation Fees	48	48	48	48	48	46	48	48	48	48	48	48	574	287
7	**TOTAL GROSS ADDITIONS**	546	546	546	546	546	537	546	546	546	546	546	546	6,543	3,273

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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

See Schedule A-15 for 1996.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	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 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

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

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	53,090	0	53,090	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	6,636	0	6,636	

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,598,238	335,186,496	287,219,980
2	Construction In Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,825
3															
4	GROSS UTILITY PLANT	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,368)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	NET UTILITY PLANT	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	INVESTMENT IN UTILITY PLANT	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,448,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	TOTAL OTHER INVESTMENTS	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,902,773	5,392,942	7,440,439
24	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
25	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
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,761,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,538,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,888,483	7,779,843	13,287,599
29															

5/30/95 10:12 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,613	3,926,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,698	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,506
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,358,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,967,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,067
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,196,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,888,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,226,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,062	305,399,529	304,654,667	303,633,984	305,196,639	306,311,119	306,474,076	308,214,095	306,570,488

5/30/95 10:12 *** A18W2.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple 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	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,634	8,154,456	6,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,861	79,582,081
6															
7	Bonds Payable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Notes Payable to Parent	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250	24,198,250
9	Other Long-Term Debt	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,985	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,466	1,366,801	1,666,370	1,797,301	1,914,161	1,962,651	2,074,610	1,762,127	1,787,900	1,466,905	1,402,219	1,360,411	1,785,200	2,852,343
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	2,021,536	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,166,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(86,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,585,178	4,954,773	5,587,583	6,002,174	4,847,215	4,408,992	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	586,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	968,767	1,342,638	1,718,543	1,739,928
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,263,350	1,310,886	1,198,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,844	12,542,990	13,785,413	15,181,956	13,959,899	13,723,991	14,886,545	15,385,866	14,899,968	13,947,056	14,730,574
27															

5/30/95 10:12 AM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/95	Test Year Simple Average Balance
28	Advances For Construction	4,236,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,936	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,821,307	2,478,022
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	(341,716)	(313,161)	(284,646)	(336,111)	(307,576)	(279,041)	(330,508)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,508)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,298,808	99,553,591	99,808,669	100,069,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,766,866)	(24,020,647)	(24,254,408)	(24,486,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,898	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
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	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,885	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,857	107,940,677	108,219,518	108,577,311	108,934,394	110,839,581	107,832,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,806,067	300,853,392	302,028,856	303,908,082	305,399,528	304,854,667	303,633,984	305,188,839	306,311,119	306,474,076	309,214,085	306,570,488

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

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	05/30/86 Balance Per Docket No. 820060-WS Order No. 16126 Dated 5/19/86	0		05/30/86 Balance Per Docket No. 820060-WS Order No. 16126 Dated 5/19/86	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	0	12/31/95 BALANCE	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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:	1995		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	8.25%	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 - %	8.12%	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 - 1995
DEFERRED DEBITS

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [

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	**12/31/94 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	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 PRESENT OPERATING INCOME			1995 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	68,732	0	68,732	21,180	89,912	30.82%	B-4(W), B-3(W)
3	Other Revenue	1,100	0	1,100	0	1,100		B-4(W)
4	**TOTAL OPERATING REVENUES**	69,832	0	69,832	21,180	91,012		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	53,090	0	53,090	0	53,090		B-5(W)
7	Depreciation net of CIAC Amort	4,192	0	4,192	0	4,192		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	4,622	(17)	4,605	953 (A)	5,558		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	2,148	7	2,155	7,803 (B)	9,958		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	64,052	(10)	64,041	8,756	72,797		
12	**NET OPERATING INCOME**	5,780	10	5,791	12,424	18,215		
13	**RATE BASE**	21,121	0	21,121		21,121		A-1(W)
14	**RATE OF RETURN**	27.37%		27.42%		86.24%		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 - 1995
PRESENT AND REQUIRED

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME: Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME: Required Revenue Increase	(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	68,732	0	68,732	(6,330)	62,402	(9.21%)	B-4(W),B-3(W)
3	Other Revenue	1,100	0	1,100	0	1,100		B-4(W)
4	**TOTAL OPERATING REVENUES**	69,832	0	69,832	(6,330)	63,502		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	53,090	0	53,090	0	53,090		B-5(W)
7	Depreciation net of CIAC Amort	4,192	0	4,192	0	4,192		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W), A-21(W)
9	Taxes Other Than Income	4,622	(17)	4,605	(285) (A)	4,320		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	2,148	7	2,155	(2,332) (B)	(177)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	64,052	(10)	64,041	(2,617)	61,424		
12	**NET OPERATING INCOME**	5,780	10	5,791	(3,713)	2,078		
13	**RATE BASE**	21,121	0	21,121		21,121		A-1(W)
14	**RATE OF RETURN**	27.37%		27.42%		9.84%		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 - 1995
REQUIRED AND REQUESTED

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 (%)	11.19%	194.41%	D-1(W)	
3	Rate of Return (%)	9.84%	86.24%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	21,121	21,121	A-1(W)	
6	Required / Requested Income (L3 x L5)	2,078	18,215		
7	Adjusted Income Under Present Rates	5,791	5,791	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	(3,713)	12,424		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(14,436)	
10	Revenue adjustment Before RAF (L8 / L9)	(6,045)	20,227		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	(6,330)	21,180		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	(6,045)	20,227		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	(2,332)	7,803		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	(285)	953		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	(3,713)	12,424		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.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
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. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(17)	
41			
42		(17)	
43	F. INCOME TAXES:		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	7	
45			
46	2.	0	
47			
48		7	
49			
50			
51	TOTAL WATER INCOME ADJUSTMENTS	(10)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	66,940	0	66,940
4	461.2 Metered - Commercial	1,792	0	1,792
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	68,732	0	68,732
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**	68,732	0	68,732
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	1,100	0	1,100
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**	1,100	0	1,100
26	**TOTAL PRESENT WATER OPERATING REVENUES**	69,832	0	69,832

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	15,780	0	15,780	7,295	0	7,295	2,341	0	2,341	6,144	0	6,144
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	3,918	0	3,918	1,811	0	1,811	581	0	581	1,526	0	1,526
4	610 Purchased Water	24,720	0	24,720	24,720	0	24,720	0	0	0	0	0	0
5	615 Purchased Power	118	0	118	0	0	0	8	0	8	109	0	109
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	2,863	0	2,863	2,441	0	2,441	129	0	129	292	0	292
9	631 Contractual Services - Eng.	49	0	49	0	0	0	0	0	0	49	0	49
10	632 Contractual Services - Acct.	260	0	260	0	0	0	0	0	0	260	0	260
11	633 Contractual Services - Legal	157	0	157	0	0	0	0	0	0	157	0	157
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	315	0	315	(89)	0	(89)	0	0	0	404	0	404
14	641 Rental of Real Building/Real Property	232	0	232	0	0	0	0	0	0	232	0	232
15	642 Rental of Equipment	14	0	14	3	0	3	0	0	0	11	0	11
16	650 Transportation Expense	457	0	457	252	0	252	91	0	91	114	0	114
17	656 Insurance - Vehicle	178	0	178	0	0	0	0	0	0	178	0	178
18	657 Insurance - General Liability	366	0	366	0	0	0	0	0	0	366	0	366
19	658 Insurance - Workman's Comp	282	0	282	130	0	130	42	0	42	110	0	110
20	659 Insurance - Other	36	0	36	0	0	0	0	0	0	36	0	36
21	660 Advertising Expense	40	0	40	0	0	0	0	0	0	40	0	40
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	88	0	88	0	0	0	0	0	0	88	0	88
24	670 Bad Debt Expense	318	0	318	0	0	0	318	0	318	0	0	0
25	675 Miscellaneous Expenses	2,900	0	2,900	299	0	299	798	0	798	1,803	0	1,803
26	TOTAL WATER O & M EXPENSES	53,090	0	53,090	36,862	0	36,862	4,309	0	4,309	11,919	0	11,919

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1,309	1,206	1,384	1,333	1,347	1,326	1,325	1,324	1,292	1,333	1,286	1,315	15,780	0	15,780
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	325	300	344	331	335	329	329	329	321	331	319	327	3,919	0	3,919
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	0	24,720
5	615.1-.8 Purchased Power	10	9	10	10	10	10	10	10	10	10	10	10	118	0	118
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	239	237	242	240	240	240	238	238	237	238	237	237	2,863	0	2,863
9	631.1-.8 Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	49	0	49
10	632.1-.8 Contractual Services - Acct.	21	21	22	22	22	22	22	22	22	22	21	22	260	0	260
11	633.1-.8 Contractual Services - Legal	13	12	13	13	13	13	13	13	13	13	13	13	157	0	157
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	24	24	21	26	25	24	29	29	28	29	28	29	315	0	315
14	641.1-.8 Rental of Real Building/Real Property	19	18	20	20	20	19	19	20	19	20	19	19	232	0	232
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14
16	650.1-.8 Transportation Expense	38	37	38	38	38	38	38	38	38	38	38	38	457	0	457
17	656.1-.8 Insurance - Vehicle	15	14	15	15	15	15	15	15	15	15	15	15	178	0	178
18	657.1-.8 Insurance - General Liability	30	29	31	31	31	30	31	31	30	31	30	30	366	0	366
19	658.1-.8 Insurance - Workman's Comp	23	22	25	24	24	24	24	24	23	24	23	24	282	0	282
20	659.1-.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	36	0	36
21	660.1-.8 Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	3	40	0	40
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	7	7	8	8	7	7	7	7	7	7	7	7	86	0	86
24	670.1-.8 Bad Debt Expense	27	24	27	27	27	26	27	27	26	27	26	27	318	0	318
25	675.1-.8 Miscellaneous Expenses	248	229	267	250	249	250	236	236	232	239	230	233	2,900	0	2,900
26	**TOTAL WATER O & M EXPENSES**	4,419	4,260	4,540	4,460	4,474	4,444	4,434	4,433	4,366	4,450	4,373	4,417	53,091	0	53,091

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	542	659	611	633	620	610	610	590	612	591	609	7,295	0	7,295
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	151	135	164	152	157	154	151	152	147	152	147	151	1,811	0	1,811
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	0	24,720
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	204	204	206	204	204	205	202	202	202	203	202	202	2,441	0	2,441
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)	(13)	(8)	(9)	(10)	(5)	(5)	(5)	(5)	(5)	(5)	(89)	0	(89)
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	252	0	252
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	11	10	12	11	11	11	11	11	11	11	11	11	130	0	130
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	26	45	28	30	34	17	17	17	18	17	16	299	0	299
26	TOTAL WATER DIRECT O & M EXPENSES	3,078	2,999	3,154	3,079	3,108	3,085	3,067	3,069	3,043	3,071	3,044	3,068	36,862	0	36,862

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

360

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	196	179	198	197	197	194	200	198	193	200	193	197	2,341	0	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	49	44	49	49	49	48	50	49	48	50	48	49	581	0	581
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	8	0	8
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	11	10	11	11	11	11	11	11	11	11	11	11	129	0	129
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	8	7	8	8	8	8	8	8	8	8	8	8	91	0	91
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	4	3	4	4	4	3	4	4	3	4	3	4	42	0	42
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	27	24	27	27	27	26	27	27	26	27	26	27	318	0	318
25	675.7 Miscellaneous Expenses	67	61	67	67	67	66	68	67	66	68	66	67	798	0	798
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	360	329	364	362	363	358	368	364	355	368	355	363	4,309	0	4,309

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	506	486	527	526	517	511	515	516	509	521	502	509	6,144	0	6,144
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	126	121	131	131	128	127	128	128	127	129	125	126	1,526	0	1,526
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	9	9	9	9	9	9	9	9	9	9	9	9	109	0	109
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	24	23	25	25	25	24	25	25	24	25	24	24	292	0	292
9	631.8 Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	49	0	49
10	632.8 Contractual Services - Acct.	21	21	22	22	22	22	22	22	22	22	21	22	260	0	260
11	633.8 Contractual Services - Legal	13	12	13	13	13	13	13	13	13	13	13	13	157	0	157
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	33	32	35	35	34	34	34	34	33	34	33	33	404	0	404
14	641.8 Rental of Real Building/Real Property	19	18	20	20	20	19	19	20	19	20	19	19	232	0	232
15	642.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11
16	650.8 Transportation Expense	9	9	10	10	10	9	10	10	9	10	9	9	114	0	114
17	656.8 Insurance - Vehicle	15	14	15	15	15	15	15	15	15	15	15	15	178	0	178
18	657.8 Insurance - General Liability	30	29	31	31	31	30	31	31	30	31	30	30	366	0	366
19	658.8 Insurance - Workman's Comp	9	9	9	9	9	9	9	9	9	9	9	9	110	0	110
20	659.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	36	0	36
21	660.8 Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	3	40	0	40
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8 Reg. Comm. Exp. - Other	7	7	8	8	7	7	7	7	7	7	7	7	86	0	86
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	148	143	155	154	152	150	151	151	149	153	147	149	1,803	0	1,803
26	**TOTAL WATER ALLOCATED A & G EXPENSES**	981	942	1,022	1,020	1,003	991	999	1,000	986	1,010	973	969	11,919	0	11,919

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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
Recap Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	15,780	0	0	0	0	0	0	0	0	0	0	15,780
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	3,918	0	0	0	0	0	0	0	0	0	0	3,918
4	610.1-.8 Purchased Water	24,720	0	0	0	0	0	0	0	0	0	0	24,720
5	615.1-.8 Purchased Power	118	0	0	0	0	0	0	0	0	0	0	118
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	0	0	0	0	0	0	0	0	0	0	2,863
9	631.1-.8 Contractual Services - Eng.	49	0	0	0	0	0	0	0	0	0	0	49
10	632.1-.8 Contractual Services - Acct.	260	0	0	0	0	0	0	0	0	0	0	260
11	633.1-.8 Contractual Services - Legal	157	0	0	0	0	0	0	0	0	0	0	157
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	0	0	0	0	0	0	0	0	0	0	315
14	641.1-.8 Rental of Real Building/Real Property	232	0	0	0	0	0	0	0	0	0	0	232
15	642.1-.8 Rental of Equipment	14	0	0	0	0	0	0	0	0	0	0	14
16	650.1-.8 Transportation Expense	457	0	0	0	0	0	0	0	0	0	0	457
17	656.1-.8 Insurance - Vehicle	178	0	0	0	0	0	0	0	0	0	0	178
18	657.1-.8 Insurance - General Liability	366	0	0	0	0	0	0	0	0	0	0	366
19	658.1-.8 Insurance - Workman's Comp	282	0	0	0	0	0	0	0	0	0	0	282
20	659.1-.8 Insurance - Other	36	0	0	0	0	0	0	0	0	0	0	36
21	660.1-.8 Advertising Expense	40	0	0	0	0	0	0	0	0	0	0	40
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	88	0	0	0	0	0	0	0	0	0	0	88
24	670.1-.8 Bad Debt Expense	318	0	0	0	0	0	0	0	0	0	0	318
25	675.1-.8 Miscellaneous Expenses	2,900	0	0	0	0	0	0	0	0	0	0	2,900
26	**TOTAL WATER O & M EXPENSES**	53,090	0	0	0	0	0	0	0	0	0	0	53,090

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	7,295	0	0	0	0	0	0	0	0	0	0	7,295
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	1,811	0	0	0	0	0	0	0	0	0	0	1,811
4	610.1-.6 Purchased Water	24,720	0	0	0	0	0	0	0	0	0	0	24,720
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	0	0	0	0	0	0	0	0	0	0	2,441
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)	0	0	0	0	0	0	0	0	0	0	(89)
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	0	0	0	0	0	0	0	0	3
16	650.1-.6 Transportation Expense	252	0	0	0	0	0	0	0	0	0	0	252
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	130	0	0	0	0	0	0	0	0	0	0	130
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	0	0	0	0	0	0	0	0	0	0	299
26	TOTAL WATER DIRECT O & M EXPENSES	36,862	0	0	0	0	0	0	0	0	0	0	36,862

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED CUSTOMER ACCOUNTS EXPENSES											
Line No.	Account No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	2,341	0	0	0	0	0	0	0	0	0	0	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	581	0	0	0	0	0	0	0	0	0	0	581
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	8	0	0	0	0	0	0	0	0	0	0	8
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	0	0	0	0	0	0	0	0	0	0	129
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	0	0	0	0	0	0	0	0	0	0	91
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	42	0	0	0	0	0	0	0	0	0	0	42
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	0	0	0	0	0	0	0	0	0	318
25	675.7	Miscellaneous Expenses	798	0	0	0	0	0	0	0	0	0	0	798
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	4,309	0	0	0	0	0	0	0	0	0	0	4,309

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED A&G EXPENSES							
Line No.	Account No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	6,144	0	0	0	0	0	0	0	0	0	0	6,144
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	1,526	0	0	0	0	0	0	0	0	0	0	1,526
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	109	0	0	0	0	0	0	0	0	0	0	109
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	0	0	0	0	0	0	0	0	0	0	292
9	631.8	Contractual Services - Eng.	49	0	0	0	0	0	0	0	0	0	0	49
10	632.8	Contractual Services - Acct.	260	0	0	0	0	0	0	0	0	0	0	260
11	633.8	Contractual Services - Legal	157	0	0	0	0	0	0	0	0	0	0	157
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	0	0	0	0	0	0	0	0	0	0	404
14	641.8	Rental of Real Building/Real Property	232	0	0	0	0	0	0	0	0	0	0	232
15	642.8	Rental of Equipment	11	0	0	0	0	0	0	0	0	0	0	11
16	650.8	Transportation Expense	114	0	0	0	0	0	0	0	0	0	0	114
17	656.8	Insurance - Vehicle	178	0	0	0	0	0	0	0	0	0	0	178
18	657.8	Insurance - General Liability	366	0	0	0	0	0	0	0	0	0	0	366
19	658.8	Insurance - Workman's Comp	110	0	0	0	0	0	0	0	0	0	0	110
20	659.8	Insurance - Other	36	0	0	0	0	0	0	0	0	0	0	36
21	660.8	Advertising Expense	40	0	0	0	0	0	0	0	0	0	0	40
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	88	0	0	0	0	0	0	0	0	0	0	88
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	0	0	0	0	0	0	0	0	0	0	1,803
26		TOTAL WATER A & G EXPENSES	11,919	0	0	0	0	0	0	0	0	0	0	11,919

Notes:
(1) Employee Pensions & Benefits is calculated as 24.63% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees	12,315	15,780	3,465	28.13%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	2,953	3,918	965	32.69%
4	610.1-.8	Purchased Water	0	24,720	24,720	100.00%
5	615.1-.8	Purchased Power	105	118	12	11.49%
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	1,810	2,863	1,053	58.19%
9	631.1-.8	Contractual Services - Eng.	0	49	49	100.00%
10	632.1-.8	Contractual Services - Acct.	251	260	8	3.33%
11	633.1-.8	Contractual Services - Legal	199	157	(43)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	1,124	315	(810)	(72.00%)
14	641.1-.8	Rental of Real Building/Real Property	217	232	15	7.00%
15	642.1-.8	Rental of Equipment	14	14	(0)	(1.54%)
16	650.1-.8	Transportation Expense	454	457	3	0.64%
17	656.1-.8	Insurance - Vehicle	165	178	13	7.91%
18	657.1-.8	Insurance - General Liability	378	366	(12)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	219	282	63	28.93%
20	659.1-.8	Insurance - Other	34	36	2	6.05%
21	660.1-.8	Advertising Expense	41	40	(1)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.8	Reg. Comm. Exp. - Other	134	88	(46)	(34.19%)
24	670.1-.8	Bad Debt Expense	184	318	134	73.07%
25	675.1-.8	Miscellaneous Expenses	2,136	2,900	764	35.76%
26	**TOTAL WATER O & M EXPENSES**		22,733	53,090	30,357	133.54%
27	**TOTAL (LESS ACCTS 666 & 667)**		22,599	53,002	30,403	134.53%

NOTE: See Volume II for variance explanations.

5/30/95 11:55 AM B07W1.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6	Salaries & Wages - Employees	4,081	7,295	3,214	78.76%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	979	1,811	832	84.98%
4	610.1-.6	Purchased Water	~ 0	24,720	24,720	100.00%
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	1,362	2,441	1,079	79.22%
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	430	(89)	(519)	(120.70%)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	0	3	3	100.00%
16	650.1-.6	Transportation Expense	322	252	(70)	(21.74%)
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	72	130	58	80.56%
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	36	299	263	730.56%
26	TOTAL WATER O & M EXPENSES		7,282	36,862	29,580	406.21%
27	TOTAL (LESS ACCTS 666 & 667)		7,282	36,862	29,580	406.21%

NOTE: See Volume II for variance explanations.

5/30/95 11:55 AM B07W2.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees		2,421	2,341	(80)	(3.30%)
2	603.7	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.7	Employee Pensions & Benefits		580	581	1	0.17%
4	610.7	Purchased Water		0	0	0	0.00%
5	615.7	Purchased Power		9	8	(1)	(10.84%)
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		145	129	(16)	(11.05%)
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		21	0	(21)	(100.00%)
15	642.7	Rental of Equipment		1	0	(1)	(100.00%)
16	650.7	Transportation Expense		59	91	32	54.20%
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		43	42	(1)	(2.32%)
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		184	318	134	72.90%
25	675.7	Miscellaneous Expenses		173	798	625	362.08%
26	**TOTAL WATER O & M EXPENSES**			3,636	4,309	672	18.48%
27	**TOTAL (LESS ACCTS 666 & 667)**			3,636	4,309	672	18.48%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	5,814	6,144	331	5.69%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	1,394	1,526	132	9.47%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	96	109	13	13.52%
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	303	292	(10)	(3.30%)
9	631.8	Contractual Services - Eng.	0	49	49	100.00%
10	632.8	Contractual Services - Acct.	251	260	8	3.18%
11	633.8	Contractual Services - Legal	199	157	(43)	(21.57%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	694	404	(291)	(41.91%)
14	641.8	Rental of Real Building/Real Property	196	232	36	18.36%
15	642.8	Rental of Equipment	13	11	(3)	(22.49%)
16	650.8	Transportation Expense	73	114	40	54.69%
17	656.8	Insurance - Vehicle	165	178	13	7.86%
18	657.8	Insurance - General Liability	378	366	(12)	(3.18%)
19	658.8	Insurance - Workman's Comp	103	110	6	5.80%
20	659.8	Insurance - Other	34	36	2	5.83%
21	660.8	Advertising Expense	41	40	(1)	(2.46%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.8	Reg. Comm. Exp. - Other	134	88	(46)	(34.33%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	1,927	1,803	(125)	(6.49%)
26		TOTAL WATER O & M EXPENSES	11,815	11,919	99	0.84%
27		TOTAL (LESS ACCTS 666 & 667)	11,681	11,831	145	1.24%

NOTE: See Volume II for variance explanations.

5/30/95 1:40 PM B07W4.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1995

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.**			

5/30/95 1:40 PM B09W.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10
Page 1 of 1
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	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					
8	Estimate Through				
9	[ ] PAA				
10	[x] Commission Hearing				
11					
12	Amortization Period 4 Years				
13	Explanation if different from Section 367.0816, Florida Statutes:				
14					
15	Amortization of Rate Case Expense:		(A) Total	Water	
16					
17					
18	Prior Unamortized Rate Case Expense				
19	Marco Island	Docket No. 920655-WS	$134,310		
20	GIGA	Docket No. 920199-WS	840,374		
21	Lehigh	Docket No. 911188-WS	99,988		
22			1,074,672		
23	Current Rate Case Expense				
24					
25	Total Projected Rate Case Expense				
26					
27	Annual Amortization		$373,256	$0	
28					
29	Method of Allocation Between Plants:				
30	Average Number of Customers (Plant Specific)				
31	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
32					

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (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 - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of last 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		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	Name	1995 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**								0	
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**								0	
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	40	2.50%	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	33	3.03%	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	32	3.13%	2,035	0	2,035	0.00%	0	2,035
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**								0	
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.	1,454	22	4.55%	66	0	66	0.00%	0	66
20	321.3	Permeators	0	20	5.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
22		**TRANSMISSION & DISTRIBUTION**								0	
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	147,714	38	2.63%	3,885	0	3,885	15.28%	594	3,291
27	333.4	Services	8,968	35	2.86%	257	0	257	0.00%	0	257
28	334.4	Meters & Meter Installation	12,633	17	5.88%	743	0	743	0.00%	0	743
29	335.4	Hydrants	353	40	2.50%	9	0	9	0.00%	0	9
30	339.4	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31		**GENERAL PLANT**								0	
32	303.5	Land & Land Rights	687	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	6,495	40	2.50%	162	0	162	0.00%	0	162
34	340.5	Office Furniture & Equipment	4,007	15	6.67%	267	0	267	0.00%	0	267
35	340.51	Computer Equipment	9,706	6	16.67%	1,618	0	1,618	0.00%	0	1,618
36	341.5	Transportation Equipment	5,798	6	16.67%	967	0	967	0.00%	0	967
37	342.5	Stores Equipment	62	18	5.56%	3	0	3	0.00%	0	3
38	343.5	Tools, Shop & Garage	2,199	16	6.25%	137	0	137	0.00%	0	137
39	344.5	Laboratory Equipment	1,330	15	6.67%	89	0	89	0.00%	0	89
40	345.5	Power Operated Equipment	2,110	12	8.33%	176	0	176	0.00%	0	176
41	346.5	Communication Equipment	1,094	10	10.00%	109	0	109	0.00%	0	109
42	347.5	Miscellaneous Equipment	512	15	6.67%	34	0	34	0.00%	0	34
43	348.5	Other Tangible Plant	407	10	10.00%	41	0	41	0.00%	0	41
44		**INTANGIBLE PLANT**	557		2.51%	14	0	14	0.00%	0	14
45		**SUPPLY & PUMPING**	74,192		2.97%	2,200	0	2,200	0.00%	0	2,200
46		**WATER TREATMENT PLANT**	1,454		4.54%	66	0	66	0.00%	0	66
47		**TRANSMISSION & DISTRIBUTION**	169,668		2.88%	4,894	0	4,894	12.14%	594	4,300
48		**GENERAL PLANT**	34,407		10.47%	3,603	0	3,603	0.00%	0	3,603
49		**TOTAL DEPRECIATION EXPENSE**	250,298		3.84%	10,777	0	10,777	5.51%	594	10,183
50		**LESS: AMORTIZATION OF CIAC**				(6,543)	0	(6,543)		(552)	(5,991)
51		**NET DEPRECIATION EXPENSE - WATER**				4,234	0	4,234		42	4,192

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

5/30/95 1:41 PM B13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1995 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1995 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	7,023	3.25%	228	0	228	0.00%	0	228
2	Line/Main Extension Fees	16,025	2.63%	421	0	421	0.00%	0	421
3	Meter Installation Fees	13,116	5.88%	771	0	771	0.00%	0	771
4	Contributed Lines	172,732	2.63%	4,543	0	4,543	12.14%	552	3,991
5	Contributed Property Other Than Lines	199	2.99%	6	0	6	0.00%	0	6
6	Service Installation Fees	20,075	2.86%	574	0	574	0.00%	0	574
7	TOTAL WATER CIAC AMORT. EXP.	229,170		6,543	0	6,543		552	5,991

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 - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 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	2,035	3.13%
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	1,454	66	4.54%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	0	0	0.00%
16	**COMPOSITE RATE**	69,746	2,266	3.25%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	147,714	3,885	2.63%
20	335.4 Hydrants	353	9	2.55%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	148,067	3,894	2.63%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	12,633	743	5.88%
25	**COMPOSITE RATE**	12,633	743	5.88%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	8,988	257	2.86%
28	**COMPOSITE RATE**	8,988	257	2.86%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	69,746	2,266	3.25%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	148,067	3,894	2.63%
32	Meter Installation Fees (Line 25)	12,633	743	5.88%
33	Service Installation Fees (Line 28)	8,988	257	2.86%
34	**COMPOSITE RATE**	239,434	7,160	2.99%

Column:
(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 - 1995
UNDER PRESENT INCOME

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
	1995 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%)	3,142	0	3,142	B-4(W)	
2 PAYROLL TAXES: (8.0%)	1,262	0	1,262	B-5(W)	
3 (Adjustments)			0		
4			0		
5			0		
6 TOTAL PAYROLL TAXES	1,262	0	1,262		
7 REAL ESTATE & PERSONAL PROPERTY TAXES:	217	0	217		
8 Non-used & Useful Property Tax Add-back (1)			0		
9 Adjusted Real Estate & Personal Property Tax	217	0	217		
10 Non-used & Useful Percent			8.05%	A-5(W)7/7	
11 Non-used & Useful Amount	0	(17)	(17)		
12 TOTAL USED & USEFUL REAL EST. TAXES	217	(17)	200		
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)	4,622	(17)	4,605		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 - 1995
UNDER PRESENT INCOME

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	69,832	0	69,832	B-4(W)
3	Less:				
4	O & M Expenses	53,090	0	53,090	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	4,192	0	4,192	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	4,622	(17)	4,605	B-15(W)
8	Pre-Tax Operating Expenses	61,904	(17)	61,887	
9	**PRE-TAX OPERATING INCOME**	7,928	17	7,945	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	7,928	17	7,945	
12	Less:				
13	Interest Expense:				
14	Rate Base	21,121	0	21,121	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	1,067	0	1,067	C-3
17	Net Taxable Income (L11 - L16)	6,861	17	6,878	
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)	2,647	7	2,653	
20	Less:				
21	Parent Debt Adjustment	430	0	430	C-1(W)
22	Investment Tax Credit	69	0	69	C-7(W)
23	**TOTAL INCOME TAXES**	2,148	7	2,155	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Volusia / Enterprise
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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:

		1995 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 (%)	5.51%	0.00%	5.51%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	108,822	0	108,822	A-5 (W)
2	Utility Land & Land Rights	1,293	0	1,293	A-5 (W)
3	Non-Used and Useful	(6,310)	0	(6,310)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(23,926)	0	(23,926)	A-9 (W)
6	CIAC	(15,413)	0	(15,413)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	3,685	0	3,685	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	(517)	0	(517)	Vol. II
13	Deferred Taxes	(1,140)	0	(1,140)	C-7 (W)
14	Working Capital Allowance	2,534	0	2,534	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	69,028	0	69,028	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	***SUBTOTAL***	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	

5/30/95 8:09 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.

5/30/95 8:10 AM A04W1.XLS

Note May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	12/31/96 Balance		

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

5/30/95 8:10 AM A04W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) 1995 PLANT IN SERVICE Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 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	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	7,644	10	0	10	7,654	0	7,654	7,649	0	7,649
20	321.3 Permeators	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
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	26,209	291	0	291	26,500	0	26,500	26,355	0	26,355
27	333.4 Services	2,812	410	0	410	3,222	0	3,222	3,017	0	3,017
28	334.4 Meters & Meter Installation	13,768	439	0	439	14,207	0	14,207	13,987	0	13,987
29	335.4 Hydrants	36	16	0	16	52	0	52	44	0	44
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	274	0	0	0	274	0	274	274	0	274
33	304.5 Structures & Improvements	2,445	297	(3)	293	2,738	0	2,738	2,592	0	2,592
34	340.5 Office Furniture & Equipment	1,492	214	0	214	1,706	0	1,706	1,599	0	1,599
35	340.51 Computer Equipment	3,676	396	0	396	4,072	0	4,072	3,874	0	3,874
36	341.5 Transportation Equipment	2,237	291	(136)	155	2,391	0	2,391	2,314	0	2,314
37	342.5 Stores Equipment	24	1	0	1	25	0	25	25	0	25
38	343.5 Tools, Shop & Garage Equipment	836	84	(0)	83	919	0	919	878	0	878
39	344.5 Laboratory Equipment	237	587	0	587	824	0	824	531	0	531
40	345.5 Power Operated Equipment	829	27	(1)	27	855	0	855	842	0	842
41	346.5 Communication Equipment	377	119	0	119	496	0	496	437	0	437
42	347.5 Miscellaneous Equipment	199	14	(3)	10	210	0	210	204	0	204
43	348.5 Other Tangible Plant	6	314	0	314	319	0	319	162	0	162
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**	12,868	10	0	10	12,878	0	12,878	12,873	0	12,873
47	**TRANSMISSION & DISTRIBUTION**	59,679	1,156	0	1,156	60,835	0	60,835	60,257	0	60,257
48	**GENERAL PLANT**	12,632	2,342	(144)	2,198	14,830	0	14,830	13,732	0	13,732
49	**TOTAL PLANT IN SERVICE**	108,433	3,508	(144)	3,364	111,796	0	111,796	110,115	0	110,115
50	**LAND & LAND RIGHTS**	1,293	0	0	0	1,293	0	1,293	1,293	0	1,293
51	**TOTAL PIS LESS LAND**	107,139	3,508	(144)	3,364	110,503	0	110,503	108,822	0	108,822

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Geneva Lake Estates
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,654	10	7,649
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	0	1,528
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	26,209	26,211	26,211	26,211	26,211	26,211	26,211	26,211	26,211	26,211	26,213	26,213	26,500	291	26,355
27	333.4 Services	2,812	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,815	2,818	2,818	3,222	410	3,017
28	334.4 Meters & Meter Installation	13,768	13,771	13,771	13,771	13,771	13,771	13,771	13,771	13,771	13,771	13,775	13,775	14,267	439	13,987
29	335.4 Hydrants	36	36	36	36	36	36	36	36	36	36	36	36	52	16	44
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	274	274	274	274	274	274	274	274	274	274	274	274	274	0	274
33	304.5 Structures & Improvements	2,445	2,447	2,451	2,455	2,458	2,459	2,592	2,592	2,592	2,592	2,592	2,592	2,736	293	2,592
34	340.5 Office Furniture & Equipment	1,492	1,493	1,496	1,499	1,501	1,502	1,598	1,598	1,598	1,598	1,598	1,598	1,798	214	1,599
35	340.51 Computer Equipment	3,676	3,678	3,683	3,686	3,693	3,695	3,871	3,872	3,872	3,872	3,872	3,872	4,072	396	3,874
36	341.5 Transportation Equipment	2,237	2,238	2,241	2,241	2,243	2,245	2,373	2,373	2,373	2,373	2,373	2,373	2,391	155	2,314
37	342.5 Stores Equipment	24	24	24	24	24	24	25	25	25	25	25	25	25	1	25
38	343.5 Tools, Shop & Garage Equipment	836	837	838	839	840	840	877	877	877	877	877	877	919	83	878
39	344.5 Laboratory Equipment	237	241	248	256	262	265	527	528	528	528	528	528	624	587	531
40	345.5 Power Operated Equipment	829	829	829	830	830	830	842	842	842	842	842	842	855	27	842
41	346.5 Communication Equipment	377	378	379	381	382	383	436	436	436	436	436	436	496	119	437
42	347.5 Miscellaneous Equipment	199	199	200	200	200	200	206	206	206	206	206	206	210	10	204
43	348.5 Other Tangible Plant	6	8	11	16	19	21	160	161	161	161	161	161	319	314	162
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**	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,868	12,878	10	12,873
47	**TRANSMISSION & DISTRIBUTION**	59,679	59,687	59,687	59,687	59,687	59,687	59,687	59,687	59,687	59,687	59,687	59,687	60,835	1,156	60,257
48	**GENERAL PLANT**	12,632	12,647	12,676	12,703	12,726	12,738	13,781	13,783	13,783	13,783	13,783	13,783	14,830	2,198	13,732
49	**TOTAL PLANT IN SERVICE**	108,433	108,456	108,484	108,511	108,535	108,547	109,589	109,592	109,592	109,592	109,601	109,601	111,798	3,364	110,115
50	**LAND & LAND RIGHTS**	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	1,293	0	1,293
51	**TOTAL PIS LESS LAND**	107,139	107,162	107,191	107,218	107,241	107,253	108,296	108,299	108,299	108,299	108,308	108,308	110,505	3,364	108,822

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Balance 1995
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	399.1 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	10	10	5
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	2	0	0	0	0	0	0	0	0	2	0	287	291	146
27	333.4 Services	3	0	0	0	0	0	0	0	0	3	0	403	410	205
28	334.4 Meters & Meter Installation	3	0	0	0	0	0	0	0	0	4	0	432	439	219
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	16	16	8
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	2	4	4	3	2	132	0	0	0	0	0	147	293	147
34	340.5 Office Furniture & Equipment	1	3	3	2	1	95	0	0	0	0	0	108	214	107
35	340.51 Computer Equipment	3	5	5	4	2	177	0	0	0	0	0	200	396	198
36	341.5 Transportation Equipment	2	3	(0)	2	1	126	(0)	0	0	0	0	18	155	77
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
38	343.5 Tools, Shop & Garage Equipment	1	1	1	1	0	37	0	0	0	0	0	42	83	42
39	344.5 Laboratory Equipment	4	7	6	6	3	262	1	0	0	0	0	296	587	293
40	345.5 Power Operated Equipment	0	0	0	0	0	12	0	0	0	0	0	13	27	13
41	346.5 Communication Equipment	1	1	2	1	1	53	0	0	0	0	0	60	119	59
42	347.5 Miscellaneous Equipment	0	0	0	0	0	6	0	0	0	0	0	4	10	5
43	348.5 Other Tangible Plant	2	4	4	3	2	140	0	0	0	0	0	158	314	157
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	10	10	5
47	**TRANSMISSION & DISTRIBUTION**	8	0	0	0	0	0	0	0	0	10	0	1,138	1,156	578
48	**GENERAL PLANT**	15	28	27	23	12	1,043	2	0	0	0	0	1,047	2,198	1,099
49	**TOTAL NET ADDITIONS**	23	28	27	23	12	1,043	2	0	0	10	0	2,195	3,364	1,681
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	23	28	27	23	12	1,043	2	0	0	10	0	2,195	3,364	1,681

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Ave. Gross Additions 1995
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	10	10	5
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	2	0	0	0	0	0	0	0	0	2	0	287	291	146
27	333.4 Services	3	0	0	0	0	0	0	0	0	3	0	403	410	205
28	334.4 Meters & Meter Installation	3	0	0	0	0	0	0	0	0	4	0	432	439	219
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	16	16	8
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	2	4	4	3	2	132	0	0	0	0	0	150	297	148
34	340.5 Office Furniture & Equipment	1	3	3	2	1	95	0	0	0	0	0	199	214	107
35	340.51 Computer Equipment	3	5	5	4	2	177	0	0	0	0	0	200	396	198
36	341.5 Transportation Equipment	2	4	4	3	1	130	0	0	0	0	0	147	291	146
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
38	343.5 Tools, Shop & Garage Equipment	1	1	1	1	0	37	0	0	0	0	0	42	84	42
39	344.5 Laboratory Equipment	4	7	6	6	3	262	1	0	0	0	0	296	587	293
40	345.5 Power Operated Equipment	0	0	0	0	0	12	0	0	0	0	0	14	27	14
41	346.5 Communication Equipment	1	1	2	1	1	53	0	0	0	0	0	60	119	59
42	347.5 Miscellaneous Equipment	0	0	0	0	0	6	0	0	0	0	0	7	14	7
43	348.5 Other Tangible Plant	2	4	4	3	2	140	0	0	0	0	0	158	314	157
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	10	10	5
47	TRANSMISSION & DISTRIBUTION	6	0	0	0	0	0	0	0	0	10	0	1,138	1,156	578
48	GENERAL PLANT	15	29	32	24	12	1,044	3	0	0	0	0	1,183	2,342	1,171
49	TOTAL GROSS ADDITIONS	23	29	32	24	12	1,044	3	0	0	10	0	2,331	3,508	1,754
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	23	29	32	24	12	1,044	3	0	0	10	0	2,331	3,508	1,754

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	3	3	2
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	1	4	1	0	1	0	0	0	0	0	129	136	68
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	1	1	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	3	3	2
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	1	4	1	0	2	0	0	0	0	0	136	144	72
49	**TOTAL RETIREMENTS**	0	1	4	1	0	2	0	0	0	0	0	136	144	72
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	1	4	1	0	2	0	0	0	0	0	136	144	72

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	85	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	7,649	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	26,355	33.22%	8,754
27	333.4 Services	3,017	0.00%	0
28	334.4 Meters & Meter Installation	13,987	0.00%	0
29	335.4 Hydrants	44	0.00%	0
30	339.4 Other Plant & Miscellaneous	64	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	274	0.00%	0
33	304.5 Structures & Improvements	2,592	0.00%	0
34	340.5 Office Furniture & Equipment	1,599	0.00%	0
35	340.51 Computer Equipment	3,874	0.00%	0
36	341.5 Transportation Equipment	2,314	0.00%	0
37	342.5 Stores Equipment	25	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	878	0.00%	0
39	344.5 Laboratory Equipment	531	0.00%	0
40	345.5 Power Operated Equipment	842	0.00%	0
41	346.5 Communication Equipment	437	0.00%	0
42	347.5 Miscellaneous Equipment	204	0.00%	0
43	348.5 Other Tangible Plant	162	0.00%	0
44	**INTANGIBLE PLANT**	148	0.00%	0
45	**SUPPLY & PUMPING**	23,105	0.00%	0
46	**WATER TREATMENT PLANT**	12,873	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	60,257	14.53%	8,754
48	**GENERAL PLANT**	13,732	0.00%	0
49	**TOTAL PLANT IN SERVICE**	110,115	7.95%	8,754
50	**LAND & LAND RIGHTS**	1,293	0.00%	0
51	**TOTAL PIS LESS LAND**	108,822	8.04%	8,754

6/6/95 11:38 AM A05W7.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	8,754	0	8,754	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(2,444)	0	(2,444)	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**	6,310	0	6,310	

5/30/95 8:39 AM A07W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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**		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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

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

5/30/95 8:40 AM A08W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 ACCUMULATED DEPRECIATION Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) 1995 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	19	2	21	0	21	20	0	20
4	339.1 Other Plant & Miscellaneous	8	1	9	0	9	9	0	9
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	463	59	522	0	522	493	0	493
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	2,837	227	3,064	0	3,064	2,951	0	2,951
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	208	59	267	0	267	238	0	238
14	311.2 Pumping Equipment	1,237	207	1,444	0	1,444	1,341	0	1,341
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	919	131	1,050	0	1,050	985	0	985
19	320.3 Water Treatment Equipment	1,281	191	1,472	0	1,472	1,377	0	1,377
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	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
24	304.4 Structures & Improvements	320	38	358	0	358	339	0	339
25	330.4 Distribution Reservoirs	(1,831)	382	(1,449)	0	(1,449)	(1,640)	0	(1,640)
26	331.4 Transmission & Distribution	7,028	659	7,687	0	7,687	7,358	0	7,358
27	333.4 Services	480	75	555	0	555	518	0	518
28	334.4 Meters & Meter Installation	3,509	350	3,859	0	3,859	3,684	0	3,684
29	335.4 Hydrants	6	1	7	0	7	7	0	7
30	339.4 Other Plant & Miscellaneous	13	2	15	0	15	14	0	14
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	555	62	616	0	616	585	0	585
34	340.5 Office Furniture & Equipment	670	107	777	0	777	724	0	724
35	340.51 Computer Equipment	1,224	646	1,870	0	1,870	1,547	0	1,547
36	341.5 Transportation Equipment	1,476	250	1,726	0	1,726	1,601	0	1,601
37	342.5 Stores Equipment	7	1	8	0	8	8	0	8
38	343.5 Tools, Shop & Garage Equipment	415	55	470	0	470	442	0	442
39	344.5 Laboratory Equipment	60	35	95	0	95	77	0	77
40	345.5 Power Operated Equipment	803	69	872	0	872	837	0	837
41	346.5 Communication Equipment	187	44	231	0	231	209	0	209
42	347.5 Miscellaneous Equipment	29	11	39	0	39	34	0	34
43	348.5 Other Tangible Plant	158	16	174	0	174	166	0	166
44	**INTANGIBLE PLANT**	27	3	30	0	30	29	0	29
45	**SUPPLY & PUMPING**	4,747	552	5,299	0	5,299	5,025	0	5,025
46	**WATER TREATMENT PLANT**	2,200	322	2,522	0	2,522	2,362	0	2,362
47	**TRANSMISSION & DISTRIBUTION**	9,525	1,507	11,032	0	11,032	10,280	0	10,280
48	**GENERAL PLANT**	5,584	1,295	6,879	0	6,879	6,230	0	6,230
49	**TOTAL ACCUMULATED DEPRECIATION**	22,063	3,679	25,762	0	25,762	23,926	0	23,926

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
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	19	19	19	19	19	19	21	21	21	21	21	21	21	2	20
4	339.1 Other Plant & Miscellaneous	8	8	8	8	8	8	9	9	9	9	9	9	9	1	9
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	463	468	473	478	483	488	492	497	502	507	512	517	522	59	493
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	2,837	2,856	2,875	2,894	2,913	2,932	2,950	2,969	2,988	3,007	3,026	3,045	3,064	227	2,951
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	208	213	218	223	228	233	237	242	247	252	257	262	267	59	238
14	311.2 Pumping Equipment	1,237	1,254	1,271	1,288	1,305	1,322	1,342	1,359	1,376	1,393	1,410	1,427	1,444	207	1,341
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	919	930	941	952	963	974	984	995	1,006	1,017	1,028	1,039	1,050	131	985
19	320.3 Water Treatment Equipment	1,291	1,297	1,313	1,329	1,345	1,361	1,378	1,392	1,408	1,424	1,440	1,456	1,472	191	1,377
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	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	0
24	304.4 Structures & Improvements	320	323	326	329	332	335	340	343	346	349	352	355	358	38	339
25	330.4 Distribution Reservoirs	(1,831)	(1,799)	(1,767)	(1,735)	(1,703)	(1,671)	(1,641)	(1,609)	(1,577)	(1,545)	(1,513)	(1,481)	(1,449)	382	(1,640)
26	331.4 Transmission & Distribution	7,028	7,083	7,138	7,193	7,248	7,303	7,357	7,412	7,467	7,522	7,577	7,632	7,687	659	7,359
27	333.4 Services	480	486	492	498	504	510	519	525	531	537	543	549	555	75	518
28	334.4 Meters & Meter Installation	3,508	3,536	3,567	3,596	3,625	3,654	3,685	3,714	3,743	3,772	3,801	3,830	3,859	360	3,684
29	335.4 Hydrants	6	6	6	6	6	6	7	7	7	7	7	7	7	1	7
30	339.4 Other Plant & Miscellaneous	13	13	13	13	13	13	15	15	15	15	15	15	16	2	14
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	555	560	565	570	575	580	590	595	600	605	610	615	616	62	585
34	340.5 Office Furniture & Equipment	670	679	688	697	706	715	723	732	741	750	759	768	777	107	724
35	340.51 Computer Equipment	1,224	1,278	1,332	1,386	1,440	1,494	1,546	1,600	1,654	1,708	1,762	1,816	1,870	646	1,547
36	341.5 Transportation Equipment	1,476	1,508	1,540	1,568	1,599	1,631	1,663	1,695	1,727	1,759	1,791	1,823	1,726	250	1,601
37	342.5 Stores Equipment	7	7	7	7	7	7	8	8	8	8	8	8	8	1	8
38	343.5 Tools, Shop & Garage Equipment	415	420	425	430	435	440	440	445	450	455	460	465	470	55	442
39	344.5 Laboratory Equipment	60	63	66	69	72	75	77	80	83	86	89	92	95	35	77
40	345.5 Power Operated Equipment	803	809	815	821	827	833	837	843	849	855	861	867	872	69	837
41	346.5 Communication Equipment	187	191	195	199	203	207	207	211	215	219	223	227	231	44	209
42	347.5 Miscellaneous Equipment	29	30	31	32	33	34	37	38	39	40	41	42	39	11	34
43	348.5 Other Tangible Plant	158	159	160	161	162	163	168	169	170	171	172	173	174	16	166
44	**INTANGIBLE PLANT**	27	27	27	27	27	27	30	30	30	30	30	30	30	3	29
45	**SUPPLY & PUMPING**	4,747	4,793	4,839	4,885	4,931	4,977	5,023	5,069	5,115	5,161	5,207	5,253	5,299	552	5,025
46	**WATER TREATMENT PLANT**	2,200	2,227	2,254	2,281	2,308	2,335	2,360	2,387	2,414	2,441	2,468	2,495	2,522	322	2,362
47	**TRANSMISSION & DISTRIBUTION**	9,525	9,650	9,775	9,900	10,025	10,150	10,282	10,407	10,532	10,657	10,782	10,907	11,032	1,507	10,280
48	**GENERAL PLANT**	5,584	5,704	5,823	5,939	6,058	6,178	6,296	6,415	6,535	6,655	6,775	6,895	6,879	1,295	6,230
49	**TOTAL WATER ACCUM. DEPR.**	22,083	22,401	22,718	23,032	23,349	23,667	23,991	24,308	24,626	24,944	25,262	25,580	25,762	3,679	23,926

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Net Additions 1995
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	1	0	0	0	0	0	0	1	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	5	5	5	5	5	4	5	5	5	5	5	5	59	30
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	19	19	19	19	19	18	19	19	19	19	19	19	227	114
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	5	5	5	5	5	4	5	5	5	5	5	5	59	30
14	311.2 Pumping Equipment	17	17	17	17	17	20	17	17	17	17	17	17	207	104
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	11	11	11	11	11	10	11	11	11	11	11	11	131	66
19	320.3 Water Treatment Equipment	16	16	16	16	16	15	16	16	16	16	16	16	191	96
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	3	3	3	3	3	5	3	3	3	3	3	3	38	19
25	330.4 Distribution Reservoirs	32	32	32	32	32	30	32	32	32	32	32	32	382	191
26	331.4 Transmission & Distribution	55	55	55	55	55	54	55	55	55	55	55	55	659	330
27	333.4 Services	6	6	6	6	6	9	6	6	6	6	6	6	75	38
28	334.4 Meters & Meter Installation	29	29	29	29	29	31	29	29	29	29	29	29	350	175
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	2	0	0	0	0	0	0	2	1
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	10	5	5	5	5	5	2	62	31
34	340.5 Office Furniture & Equipment	9	9	9	9	9	8	9	9	9	9	9	9	107	54
35	340.51 Computer Equipment	54	54	54	54	54	52	54	54	54	54	54	54	646	323
36	341.5 Transportation Equipment	32	31	28	31	32	33	32	32	32	32	32	(97)	250	125
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	3	3	3	3	3	2	3	3	3	3	3	3	35	18
40	345.5 Power Operated Equipment	6	6	6	6	6	4	6	6	6	6	6	5	69	35
41	346.5 Communication Equipment	4	4	4	4	4	0	4	4	4	4	4	4	44	22
42	347.5 Miscellaneous Equipment	1	1	1	1	1	3	1	1	1	1	1	(2)	11	5
43	348.5 Other Tangible Plant	1	1	1	1	1	5	1	1	1	1	1	1	16	8
44	**INTANGIBLE PLANT**	0	0	0	0	0	3	0	0	0	0	0	0	3	2
45	**SUPPLY & PUMPING**	46	46	46	46	46	46	46	46	46	46	46	46	552	276
46	**WATER TREATMENT PLANT**	27	27	27	27	27	25	27	27	27	27	27	27	322	162
47	**TRANSMISSION & DISTRIBUTION**	125	125	125	125	125	132	125	125	125	125	125	125	1,507	755
48	**GENERAL PLANT**	120	119	116	119	120	117	120	120	120	120	120	(16)	1,295	649
49	**TOTAL NET ADDITIONS**	318	317	314	317	318	323	318	318	318	318	318	182	3,679	1,846

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Average Gross Add. 1995
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	1	0	0	0	0	0	0	1	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	5	5	5	5	5	4	5	5	5	5	5	5	59	30
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	19	19	19	19	19	18	19	19	19	19	19	19	227	114
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	5	5	5	5	5	4	5	5	5	5	5	5	59	30
14	311.2 Pumping Equipment	17	17	17	17	17	20	17	17	17	17	17	17	207	104
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	11	11	11	11	11	10	11	11	11	11	11	11	131	66
19	320.3 Water Treatment Equipment	16	16	16	16	16	15	16	16	16	16	16	16	191	96
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	3	3	3	3	3	5	3	3	3	3	3	3	38	19
25	330.4 Distribution Reservoirs	32	32	32	32	32	30	32	32	32	32	32	32	382	191
26	331.4 Transmission & Distribution	55	55	55	55	55	54	55	55	55	55	55	55	659	330
27	333.4 Services	6	6	6	6	6	9	6	6	6	6	6	6	75	38
28	334.4 Meters & Meter Installation	29	29	29	29	29	31	29	29	29	29	29	29	350	175
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	2	0	0	0	0	0	0	2	1
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	10	5	5	5	5	5	5	65	33
34	340.5 Office Furniture & Equipment	9	9	9	9	9	8	9	9	9	9	9	9	107	54
35	340.51 Computer Equipment	54	54	54	54	54	52	54	54	54	54	54	54	646	323
36	341.5 Transportation Equipment	32	32	32	32	32	34	32	32	32	32	32	32	386	193
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	28
39	344.5 Laboratory Equipment	3	3	3	3	3	2	3	3	3	3	3	3	35	18
40	345.5 Power Operated Equipment	6	6	6	6	6	4	6	6	6	6	6	6	70	35
41	346.5 Communication Equipment	4	4	4	4	4	0	4	4	4	4	4	4	44	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	1	1	1	1	1	5	1	1	1	1	1	1	16	8
44	**INTANGIBLE PLANT**	0	0	0	0	0	3	0	0	0	0	0	0	3	2
45	**SUPPLY & PUMPING**	46	46	46	46	46	46	46	46	46	46	46	46	552	276
46	**WATER TREATMENT PLANT**	27	27	27	27	27	25	27	27	27	27	27	27	322	162
47	**TRANSMISSION & DISTRIBUTION**	125	125	125	125	125	132	125	125	125	125	125	125	1,507	755
48	**GENERAL PLANT**	120	120	120	120	120	119	120	120	120	120	120	120	1,439	722
49	**TOTAL GROSS ADDITIONS**	318	318	318	318	318	325	318	318	318	318	318	318	3,823	1,919

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	3	3	2
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	1	4	1	0	1	0	0	0	0	0	129	136	68
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	1	1	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	3	3	2
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	1	4	1	0	2	0	0	0	0	0	136	144	72
49	**TOTAL RETIREMENTS**	0	1	4	1	0	2	0	0	0	0	0	136	144	72

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	20	0.00%	0
4	339.1 Other Plant & Miscellaneous	9	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	493	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	2,951	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	238	0.00%	0
14	311.2 Pumping Equipment	1,341	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	985	0.00%	0
19	320.3 Water Treatment Equipment	1,377	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	339	0.00%	0
25	330.4 Distribution Reservoirs	(1,640)	0.00%	0
26	331.4 Transmission & Distribution	7,358	33.22%	2,444
27	333.4 Services	518	0.00%	0
28	334.4 Meters & Meter Installation	3,684	0.00%	0
29	335.4 Hydrants	7	0.00%	0
30	339.4 Other Plant & Miscellaneous	14	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	585	0.00%	0
34	340.5 Office Furniture & Equipment	724	0.00%	0
35	340.51 Computer Equipment	1,547	0.00%	0
36	341.5 Transportation Equipment	1,601	0.00%	0
37	342.5 Stores Equipment	8	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	442	0.00%	0
39	344.5 Laboratory Equipment	77	0.00%	0
40	345.5 Power Operated Equipment	837	0.00%	0
41	346.5 Communication Equipment	209	0.00%	0
42	347.5 Miscellaneous Equipment	34	0.00%	0
43	348.5 Other Tangible Plant	166	0.00%	0
44	**INTANGIBLE PLANT**	29	0.00%	0
45	**SUPPLY & PUMPING**	5,025	0.00%	0
46	**WATER TREATMENT PLANT**	2,362	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	10,280	23.77%	2,444
48	**GENERAL PLANT**	6,230	0.00%	0
49	**TOTAL**	23,926	10.21%	2,444

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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Note May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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: Kimbell

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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
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 CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	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	450	0	450	0	450	450	0	450	0.00%	0
3	Meter Installation Fees	5,025	225	5,250	0	5,250	5,138	0	5,138	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	14.53%	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**	15,300	225	15,525	0	15,525	15,413	0	15,413	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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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	5,025	5,025	5,025	5,025	5,025	5,100	5,175	5,250	5,250	5,250	5,250	5,250	5,250	225	5,138
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	15,300	15,300	15,300	15,300	15,300	15,375	15,450	15,525	15,525	15,525	15,525	15,525	15,525	225	15,413

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No : 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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	0	0	0	0	0	225	113
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	0	0	0	0	0	225	113

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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	0	0	0	0	0	225	113
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	0	0	0	0	0	225	113

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 f[illegible]s to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(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 - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	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	84	11	95	0	95	90	0	90	0.00%	0
3	Meter Installation Fees	393	128	521	0	521	457	0	457	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	23.77%	0
5	Cont. Prpty Other than Lines	3,015	246	3,261	0	3,261	3,138	0	3,138	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	3,492	385	3,877	0	3,877	3,685	0	3,685	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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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: Kimbell

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(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 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	84	85	86	87	88	89	89	90	91	92	93	94	95	11	90
3	Meter Installation Fees	393	404	415	426	437	448	455	466	477	488	499	510	521	128	457
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	3,015	3,036	3,057	3,078	3,099	3,120	3,135	3,156	3,177	3,198	3,219	3,240	3,261	246	3,138
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	3,492	3,525	3,558	3,591	3,624	3,657	3,679	3,712	3,745	3,778	3,811	3,844	3,877	385	3,685

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	1	1	1	1	1	0	1	1	1	1	1	1	11	6
3	Meter Installation Fees	11	11	11	11	11	7	11	11	11	11	11	11	128	64
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	21	21	21	21	21	15	21	21	21	21	21	21	246	123
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	33	33	33	33	33	22	33	33	33	33	33	33	385	193

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	1	1	1	1	1	0	1	1	1	1	1	1	11	6
3	Meter Installation Fees	11	11	11	11	11	7	11	11	11	11	11	11	128	64
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	21	21	21	21	21	15	21	21	21	21	21	21	246	123
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	33	33	33	33	33	22	33	33	33	33	33	33	385	193

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	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 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

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

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	20,272	0	20,272	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	2,534	0	2,534	

5/30/95 10:11 AM A17W.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,967	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,598,236	335,186,496	287,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	GROSS UTILITY PLANT	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,366)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	NET UTILITY PLANT	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	INVESTMENT IN UTILITY PLANT	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,576	1,449,083
18															
19	TOTAL OTHER INVESTMENTS	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,437,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	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
25	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
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,538,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,686,483	7,779,843	13,287,599
29															

5/30/95 10:12 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,630	3,877,156	4,029,340	4,013,613	3,926,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,696	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,883,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,967,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,184,439	2,207,324	2,244,837	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,866,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,836	33,228,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	TOTAL ASSETS	303,926,860	301,537,572	301,808,067	300,853,382	302,028,856	303,908,062	305,399,529	304,654,667	303,633,984	305,198,839	306,311,119	306,474,076	309,214,095	306,570,488

Note: May not cros e to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple 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	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,634	8,154,458	6,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
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	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,788	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,038	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,466	1,366,801	1,666,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,767,900	1,469,905	1,402,219	1,260,411	1,785,200	2,052,343
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	2,021,538	2,023,203	2,024,878	2,026,563	2,036,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,038,856
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(66,513)	833,947
19	Customer Deposits	1,697,873	1,703,034	1,708,412	1,713,806	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,629	4,159,360	2,412,421	2,967,857	3,511,665	4,163,786	4,595,178	4,954,773	5,587,553	6,002,174	4,647,215	4,406,992	3,930,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	986,787	1,342,836	1,716,543	1,739,828
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,936	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,765	1,283,350	1,310,866	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,896,545	15,365,666	14,699,968	13,947,058	14,730,574
27															

5/30/95 10:12 AM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/95	Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,936	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,921,397	2,478,022
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	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,298,806	99,553,581	99,808,669	100,069,812	100,363,900	100,647,066	100,904,777	101,158,787	101,411,922	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,886)	(24,020,847)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,896	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
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	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,677	108,219,518	108,577,911	108,934,394	110,839,591	107,832,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,826,860	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,188,639	306,311,119	306,474,076	309,214,095	306,570,486

426

5/30/95 10:12 AM A19W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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			03/31/86 Balance Per Books	0	
1		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	0	12/31/95 BALANCE	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	8.04%	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 - %	10.21%	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 - 1995
DEFERRED DEBITS

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [

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	**12/31/94 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	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	29,144	0	29,144	9,002	38,146	30.89%	B-4(W), B-3(W)
3	Other Revenue	510	0	510	0	510		B-4(W)
4	**TOTAL OPERATING REVENUES**	29,654	0	29,654	9,002	38,656		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	20,272	0	20,272	0	20,272		B-5(W)
7	Depreciation net of CIAC Amort	3,219	0	3,219	0	3,219		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,724	(130)	3,594	405 (A)	3,999		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(602)	50	(552)	3,316 (B)	2,764		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	26,613	(80)	26,533	3,721	30,254		
12	**NET OPERATING INCOME**	3,041	80	3,121	5,281	8,402		
13	**RATE BASE**	69,028	0	69,028		69,028		A-1(W)
14	**RATE OF RETURN**	4.41%		4.52%		12.17%		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 - 1995
PRESENT AND REQUIRED

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	29,144	0	29,144	6,258		35,402	21.47%	B-4(W),B-3(W)
3	Other Revenue	510	0	510	0		510		B-4(W)
4	**TOTAL OPERATING REVENUES**	29,654	0	29,654	6,258		35,912		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	20,272	0	20,272	0		20,272		B-5(W)
7	Depreciation net of CIAC Amort	3,219	0	3,219	0		3,219		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,724	(130)	3,594	282	(A)	3,876		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(602)	50	(552)	2,305	(B)	1,753		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	26,613	(80)	26,533	2,587		29,120		
12	**NET OPERATING INCOME**	3,041	80	3,121	3,671		6,792		
13	**RATE BASE**	69,028	0	69,028			69,028		A-1(W)
14	**RATE OF RETURN**	4.41%		4.52%			9.84%		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 - 1995
REQUIRED AND REQUESTED

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 (%)	11.19%	16.79%	D-1(W)	
3	Rate of Return (%)	9.84%	12.17%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	69,028	69,028	A-1(W)	
6	Required / Requested Income (L3 x L5)	6,792	8,402		
7	Adjusted Income Under Present Rates	3,121	3,121	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	3,671	5,281		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(5,476)	
10	Revenue adjustment Before RAF (L8 / L9)	5,976	8,597		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	6,258	9,002		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	5,976	8,597		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,305	3,316		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	282	405		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	3,671	5,281		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.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
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. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(130)	
41			
42		(130)	
43	F. INCOME TAXES:		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	50	
45			
46	2.	0	
47			
48		50	
49			
50			
51	TOTAL WATER INCOME ADJUSTMENTS	(80)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	21,557	0	21,557
4	461.2 Metered - Commercial	1,352	0	1,352
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	6,235	0	6,235
8	Subtotal Water Sales	29,144	0	29,144
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**	29,144	0	29,144
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**	29,654	0	29,654

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 TOTAL O & M (.1 - .6) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	9,489	0	9,489	6,103	0	6,103	934	0	934	2,452	0	2,452
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,357	0	2,357	1,516	0	1,516	232	0	232	609	0	609
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,847	0	1,847	1,800	0	1,800	3	0	3	44	0	44
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	1,290	0	1,290	1,290	0	1,290	0	0	0	0	0	0
8	620 Materials & Supplies	1,874	0	1,874	1,706	0	1,706	52	0	52	117	0	117
9	631 Contractual Services - Eng.	20	0	20	0	0	0	0	0	0	20	0	20
10	632 Contractual Services - Acct.	104	0	104	0	0	0	0	0	0	104	0	104
11	633 Contractual Services - Legal	62	0	62	0	0	0	0	0	0	62	0	62
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	646	0	646	485	0	485	0	0	0	161	0	161
14	641 Rental of Real Building/Real Property	93	0	93	0	0	0	0	0	0	93	0	93
15	642 Rental of Equipment	155	0	155	151	0	151	0	0	0	4	0	4
16	650 Transportation Expense	599	0	599	517	0	517	36	0	36	45	0	45
17	656 Insurance - Vehicle	71	0	71	0	0	0	0	0	0	71	0	71
18	657 Insurance - General Liability	146	0	146	0	0	0	0	0	0	146	0	146
19	658 Insurance - Workman's Comp	170	0	170	109	0	109	17	0	17	44	0	44
20	659 Insurance - Other	15	0	15	0	0	0	0	0	0	15	0	15
21	660 Advertising Expense	16	0	16	0	0	0	0	0	0	16	0	16
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	35	0	35	0	0	0	0	0	0	35	0	35
24	670 Bad Debt Expense	127	0	127	0	0	0	127	0	127	0	0	0
25	675 Miscellaneous Expenses	1,157	0	1,157	119	0	119	318	0	318	719	0	719
26	**TOTAL WATER O & M EXPENSES**	20,272	0	20,272	13,796	0	13,796	1,720	0	1,720	4,757	0	4,757

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	781	715	625	798	811	795	802	801	781	805	779	798	9,489	0	9,489
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	194	178	205	198	201	197	199	199	194	200	193	198	2,357	0	2,357
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	154	154	154	154	154	154	154	154	154	154	154	154	1,847	0	1,847
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	40	515	44	0	44	0	559	0	44	0	44	1,290	0	1,290
8	620.1-.8 Materials & Supplies	16	824	92	25	316	100	15	26	390	15	40	15	1,875	0	1,875
9	631.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	20	0	20
10	632.1-.8 Contractual Services - Acct.	9	8	9	9	9	9	9	9	9	9	8	9	104	0	104
11	633.1-.8 Contractual Services - Legal	5	5	5	5	5	5	5	5	5	5	5	5	62	0	62
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	9	70	69	170	10	69	71	11	71	11	71	11	646	0	646
14	641.1-.8 Rental of Real Building/Real Property	8	7	8	8	8	8	8	8	8	8	8	8	93	0	93
15	642.1-.8 Rental of Equipment	0	0	1	75	0	0	0	75	0	0	0	0	155	0	155
16	650.1-.8 Transportation Expense	50	46	49	49	49	49	49	55	49	55	49	49	599	0	599
17	656.1-.8 Insurance - Vehicle	6	6	6	6	6	6	6	6	6	6	6	6	71	0	71
18	657.1-.8 Insurance - General Liability	12	12	13	13	12	12	12	12	12	12	12	12	146	0	146
19	658.1-.8 Insurance - Workman's Comp	14	13	15	14	15	14	14	14	14	14	14	14	170	0	170
20	659.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	15	0	15
21	660.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	16	0	16
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	35	0	35
24	670.1-.8 Bad Debt Expense	11	10	11	11	11	11	11	11	10	11	10	11	127	0	127
25	675.1-.8 Miscellaneous Expenses	99	92	106	100	99	100	94	94	93	95	92	93	1,157	0	1,157
26	TOTAL WATER O & M EXPENSES	1,374	2,186	2,089	1,686	1,713	1,580	1,457	2,049	1,803	1,453	1,448	1,434	20,273	0	20,273

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	501	450	536	509	526	513	516	516	501	517	501	516	6,103	0	6,103
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	125	112	133	126	131	127	128	128	124	128	125	128	1,516	0	1,516
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	0	1,800
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	40	515	44	0	44	0	559	0	44	0	44	1,290	0	1,290
8	620.1-.6 Materials & Supplies	2	810	77	11	302	86	1	14	376	1	26	1	1,706	0	1,706
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)	57	55	157	(4)	56	58	(2)	58	(2)	58	(2)	485	0	485
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	75	0	0	0	75	0	0	0	0	151	0	151
16	650.1-.6 Transportation Expense	43	42	42	42	42	42	42	48	42	48	42	42	517	0	517
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	9	8	10	9	9	9	9	9	9	9	8	9	109	0	109
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	10	18	11	12	13	7	7	7	7	7	7	119	0	119
26	TOTAL WATER DIRECT O & M EXPENSES	839	1,679	1,536	1,135	1,168	1,041	911	1,505	1,267	903	918	885	13,796	0	13,796

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	78	71	79	78	79	78	80	79	77	80	77	78	934	0	934
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	19	18	20	19	20	19	20	20	19	20	19	20	232	0	232
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	52	0	52
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	36	0	36
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	1	1	1	1	1	1	1	1	1	1	1	1	17	0	17
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	11	10	11	11	11	11	11	11	10	11	10	11	127	0	127
25	675.7 Miscellaneous Expenses	27	24	27	27	27	26	27	27	26	27	26	27	318	0	318
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	144	131	145	144	145	143	147	145	142	147	142	145	1,720	0	1,720

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	202	194	210	210	206	204	206	206	203	208	200	203	2,452	0	2,452
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	50	48	52	52	51	51	51	51	50	52	50	50	609	0	609
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	4	3	4	4	4	4	4	4	4	4	4	4	44	0	44
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	10	9	10	10	10	10	10	10	10	10	10	10	117	0	117
9	631.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	20	0	20
10	632.8 Contractual Services - Acct.	9	8	9	9	9	9	9	9	9	9	8	9	104	0	104
11	633.8 Contractual Services - Legal	5	5	5	5	5	5	5	5	5	5	5	5	62	0	62
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	13	13	14	14	14	13	14	14	13	14	13	13	161	0	161
14	641.8 Rental of Real Building/Real Property	8	7	8	8	8	8	8	8	8	8	8	8	93	0	93
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
16	650.8 Transportation Expense	4	4	4	4	4	4	4	4	4	4	4	4	45	0	45
17	656.8 Insurance - Vehicle	6	6	6	6	6	6	6	6	6	6	6	6	71	0	71
18	657.8 Insurance - General Liability	12	12	13	13	12	12	12	12	12	12	12	12	146	0	146
19	658.8 Insurance - Workman's Comp	4	3	4	4	4	4	4	4	4	4	4	4	44	0	44
20	659.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	15	0	15
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	16	0	16
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8 Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	35	0	35
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	59	57	62	62	61	60	60	60	60	61	59	60	719	0	719
26	TOTAL WATER ALLOCATED A & G EXPENSES	391	376	406	407	400	396	399	399	394	403	386	394	4,757	0	4,757

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	9,489	0	0	0	0	0	0	0	0	0	0	9,489
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	2,357	0	0	0	0	0	0	0	0	0	0	2,357
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	0	0	0	0	0	0	0	0	0	1,847
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	0	0	0	0	0	0	0	0	0	0	1,290
8	620.1-.8	Materials & Supplies	1,874	0	0	0	0	0	0	0	0	0	0	1,874
9	631.1-.8	Contractual Services - Eng.	20	0	0	0	0	0	0	0	0	0	0	20
10	632.1-.8	Contractual Services - Acct.	104	0	0	0	0	0	0	0	0	0	0	104
11	633.1-.8	Contractual Services - Legal	62	0	0	0	0	0	0	0	0	0	0	62
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	0	0	0	0	0	0	0	0	0	0	646
14	641.1-.8	Rental of Real Building/Real Property	93	0	0	0	0	0	0	0	0	0	0	93
15	642.1-.8	Rental of Equipment	155	0	0	0	0	0	0	0	0	0	0	155
16	650.1-.8	Transportation Expense	599	0	0	0	0	0	0	0	0	0	0	599
17	656.1-.8	Insurance - Vehicle	71	0	0	0	0	0	0	0	0	0	0	71
18	657.1-.8	Insurance - General Liability	146	0	0	0	0	0	0	0	0	0	0	146
19	658.1-.8	Insurance - Workman's Comp	170	0	0	0	0	0	0	0	0	0	0	170
20	659.1-.8	Insurance - Other	15	0	0	0	0	0	0	0	0	0	0	15
21	660.1-.8	Advertising Expense	16	0	0	0	0	0	0	0	0	0	0	16
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8	Reg. Comm. Exp. - Other	35	0	0	0	0	0	0	0	0	0	0	35
24	670.1-.8	Bad Debt Expense	127	0	0	0	0	0	0	0	0	0	0	127
25	675.1-.8	Miscellaneous Expenses	1,157	0	0	0	0	0	0	0	0	0	0	1,157
26		TOTAL WATER O & M EXPENSES	20,272	0	0	0	0	0	0	0	0	0	0	20,272

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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: Kimbell

	(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	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	6,103	0	0	0	0	0	0	0	0	0	0	6,103
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	1,516	0	0	0	0	0	0	0	0	0	0	1,516
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	0	0	0	0	0	0	0	0	1,800
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	0	0	0	0	0	0	0	0	0	0	1,290
8	620.1-.6	Materials & Supplies	1,706	0	0	0	0	0	0	0	0	0	0	1,706
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	0	0	0	0	0	0	0	0	0	0	485
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	0	0	0	0	0	0	0	0	0	0	151
16	650.1-.6	Transportation Expense	517	0	0	0	0	0	0	0	0	0	0	517
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	109	0	0	0	0	0	0	0	0	0	0	109
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	0	0	0	0	0	0	0	0	0	0	119
26		TOTAL WATER DIRECT O & M EXPENSES	13,796	0	0	0	0	0	0	0	0	0	0	13,796

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED CUSTOMER ACCOUNTS EXPENSES							
Line No.	Account No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	934	0	0	0	0	0	0	0	0	0	0	934
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	232	0	0	0	0	0	0	0	0	0	0	232
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	0	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	0	0	0	0	0	0	0	0	0	0	52
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	0	0	0	0	0	0	0	0	0	0	36
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	17	0	0	0	0	0	0	0	0	0	0	17
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	0	0	0	0	0	0	0	0	0	127
25	675.7	Miscellaneous Expenses	318	0	0	0	0	0	0	0	0	0	0	318
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	1,720	0	0	0	0	0	0	0	0	0	0	1,720

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED A&G EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	2,452	0	0	0	0	0	0	0	0	0	0	2,452
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	609	0	0	0	0	0	0	0	0	0	0	609
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	44	0	0	0	0	0	0	0	0	0	0	44
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	0	0	0	0	0	0	0	0	0	0	117
9	631.8	Contractual Services - Eng.	20	0	0	0	0	0	0	0	0	0	0	20
10	632.8	Contractual Services - Acct.	104	0	0	0	0	0	0	0	0	0	0	104
11	633.8	Contractual Services - Legal	62	0	0	0	0	0	0	0	0	0	0	62
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	0	0	0	0	0	0	0	0	0	0	161
14	641.8	Rental of Real Building/Real Property	93	0	0	0	0	0	0	0	0	0	0	93
15	642.8	Rental of Equipment	4	0	0	0	0	0	0	0	0	0	0	4
16	650.8	Transportation Expense	45	0	0	0	0	0	0	0	0	0	0	45
17	656.8	Insurance - Vehicle	71	0	0	0	0	0	0	0	0	0	0	71
18	657.8	Insurance - General Liability	146	0	0	0	0	0	0	0	0	0	0	146
19	658.8	Insurance - Workman's Comp	44	0	0	0	0	0	0	0	0	0	0	44
20	659.8	Insurance - Other	15	0	0	0	0	0	0	0	0	0	0	15
21	660.8	Advertising Expense	16	0	0	0	0	0	0	0	0	0	0	16
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	35	0	0	0	0	0	0	0	0	0	0	35
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	719	0	0	0	0	0	0	0	0	0	0	719
26		TOTAL WATER A & G EXPENSES	4,757	0	0	0	0	0	0	0	0	0	0	4,757

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	Name	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.1-.8	Salaries & Wages - Employees	8,657	9,489	832	9.61%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	2,077	2,357	280	13.49%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	1,662	1,847	185	11.12%
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	1,064	1,290	226	21.24%
8	620.1-.8	Materials & Supplies	632	1,874	1,243	196.74%
9	631.1-.8	Contractual Services - Eng.	0	20	20	100.00%
10	632.1-.8	Contractual Services - Acct.	100	104	3	3.33%
11	633.1-.8	Contractual Services - Legal	80	62	(17)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	947	646	(301)	(31.78%)
14	641.1-.8	Rental of Real Building/Real Property	87	93	6	7.00%
15	642.1-.8	Rental of Equipment	6	155	150	2709.35%
16	650.1-.8	Transportation Expense	713	599	(114)	(15.98%)
17	656.1-.8	Insurance - Vehicle	66	71	5	7.91%
18	657.1-.8	Insurance - General Liability	151	146	(5)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	154	170	15	9.76%
20	659.1-.8	Insurance - Other	14	15	1	6.05%
21	660.1-.8	Advertising Expense	16	16	(0)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.8	Reg. Comm. Exp. - Other	53	35	(18)	(33.60%)
24	670.1-.8	Bad Debt Expense	73	127	54	73.07%
25	675.1-.8	Miscellaneous Expenses	853	1,157	304	35.62%
26	**TOTAL WATER O & M EXPENSES**		17,403	20,272	2,869	16.49%
27	**TOTAL (LESS ACCTS 666 & 667)**		17,350	20,237	2,887	16.64%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6	Salaries & Wages - Employees	5,371	6,103	732	13.63%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	1,289	1,516	227	17.61%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	1,620	1,800	180	11.11%
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	1,064	1,290	226	21.24%
8	620.1-.6	Materials & Supplies	453	1,706	1,253	276.60%
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	670	485	(185)	(27.61%)
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	0	151	151	100.00%
16	650.1-.6	Transportation Expense	660	517	(143)	(21.67%)
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	96	109	13	13.54%
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	15	119	104	693.33%
26	TOTAL WATER O & M EXPENSES		11,238	13,796	2,558	22.76%
27	TOTAL (LESS ACCTS 666 & 667)		11,238	13,796	2,558	22.76%

NOTE: See Volume II for variance explanations.

5/30/95 11:55 AM B07W2.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	966	934	(32)	(3.31%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	232	232	0	0.00%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	4	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	58	52	(6)	(10.38%)
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	8	0	(8)	(100.00%)
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	24	36	13	55.18%
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	17	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	73	127	54	73.61%
25	675.7	Miscellaneous Expenses	69	318	250	362.91%
26		TOTAL WATER O & M EXPENSES	1,451	1,720	271	18.68%
27		TOTAL (LESS ACCTS 666 & 667)	1,451	1,720	271	18.68%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	2,320	2,452	132	5.69%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	556	609	53	9.53%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	38	44	5	13.03%
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	121	117	(4)	(3.31%)
9	631.8	Contractual Services - Eng.	0	20	20	100.00%
10	632.8	Contractual Services - Acct.	100	104	3	2.99%
11	633.8	Contractual Services - Legal	80	62	(17)	(21.37%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	277	161	(116)	(41.86%)
14	641.8	Rental of Real Building/Real Property	78	93	14	17.89%
15	642.8	Rental of Equipment	5	4	(1)	(18.78%)
16	650.8	Transportation Expense	29	45	16	54.81%
17	656.8	Insurance - Vehicle	66	71	5	7.59%
18	657.8	Insurance - General Liability	151	146	(5)	(3.32%)
19	658.8	Insurance - Workman's Comp	41	44	3	7.26%
20	659.8	Insurance - Other	14	15	1	7.31%
21	660.8	Advertising Expense	16	16	0	0.00%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.8	Reg. Comm. Exp. - Other	53	35	(18)	(33.96%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	769	719	(50)	(6.50%)
26		TOTAL WATER O & M EXPENSES	4,714	4,757	41	0.87%
27		TOTAL (LESS ACCTS 666 & 667)	4,661	4,721	59	1.27%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1995

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10
Page 1 of 1
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	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14
15 Amortization of Rate Case Expense:

		(A) Total	Water
16			
17			
18	Prior Unamortized Rate Case Expense		
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$0

28
29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (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)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	Name	1995 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**								0	
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	40	2.50%	1	0	1	0.00%	0	1
5		**SOURCE OF SUPPLY & PUMPING**								0	
6	303.2	Land & Land Rights	1,017	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	2,369	40	2.50%	59	0	59	0.00%	0	59
8	305.2	Collect. & Impound.	6	40	2.50%	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	40	2.50%	227	0	227	0.00%	0	227
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	14	40	2.50%	0	0	0	0.00%	0	0
13	310.2	Power Generation Equpi.	2,372	40	2.50%	59	0	59	0.00%	0	59
14	311.2	Pumping Equipment	8,263	40	2.50%	207	0	207	0.00%	0	207
15	339.2	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**								0	
17	303.3	Land & Land Rights	1	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	5,223	40	2.50%	131	0	131	0.00%	0	131
19	320.3	Water Treatment Equip.	7,649	40	2.50%	191	0	191	0.00%	0	191
20	321.3	Permeators	0	40	2.50%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
22		**TRANSMISSION & DISTRIBUTION**								0	
23	303.4	Land & Land Rights	1	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	1,528	40	2.50%	38	0	38	0.00%	0	38
25	330.4	Distr. Reservoirs	15,261	40	2.50%	382	0	382	0.00%	0	382
26	331.4	Transmission & Distribution	26,355	40	2.50%	659	0	659	33.22%	219	440
27	333.4	Services	3,017	40	2.50%	75	0	75	0.00%	0	75
28	334.4	Meters & Meter Installation	13,987	40	2.50%	350	0	350	0.00%	0	350
29	335.4	Hydrants	44	40	2.50%	1	0	1	0.00%	0	1
30	339.4	Other Plant & Misc.	64	40	2.50%	2	0	2	0.00%	0	2
31		**GENERAL PLANT**								0	
32	303.5	Land & Land Rights	274	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	2,592	40	2.50%	65	0	65	0.00%	0	65
34	340.5	Office Furniture & Equipment	1,599	15	6.67%	107	0	107	0.00%	0	107
35	340.51	Computer Equipment	3,874	6	16.67%	646	0	646	0.00%	0	646
36	341.5	Transportation Equipment	2,314	6	16.67%	386	0	386	0.00%	0	386
37	342.5	Stores Equipment	25	18	5.56%	1	0	1	0.00%	0	1
38	343.5	Tools, Shop & Garage	878	16	6.25%	55	0	55	0.00%	0	55
39	344.5	Laboratory Equipment	531	15	6.67%	35	0	35	0.00%	0	35
40	345.5	Power Operated Equipment	842	12	8.33%	70	0	70	0.00%	0	70
41	346.5	Communication Equipment	437	10	10.00%	44	0	44	0.00%	0	44
42	347.5	Miscellaneous Equipment	204	15	6.67%	14	0	14	0.00%	0	14
43	348.5	Other Tangible Plant	162	10	10.00%	16	0	16	0.00%	0	16
44		**INTANGIBLE PLANT**	148		2.03%	3	0	3	0.00%	0	3
45		**SUPPLY & PUMPING**	23,105		2.39%	552	0	552	0.00%	0	552
46		**WATER TREATMENT PLANT**	12,873		2.50%	322	0	322	0.00%	0	322
47		**TRANSMISSION & DISTRIBUTION**	50,257		2.50%	1,507	0	1,507	14.53%	219	1,288
48		**GENERAL PLANT**	13,732		10.48%	1,439	0	1,439	0.00%	0	1,439
49		**TOTAL DEPRECIATION EXPENSE**	110,115		3.47%	3,823	0	3,823	5.73%	219	3,604
50		**LESS: AMORTIZATION OF CIAC**				(385)	0	(385)		0	(385)
51		**NET DEPRECIATION EXPENSE - WATER**				3,438	0	3,438		219	3,219

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 - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
	WATER						Composite		
Line No.	CIAC Classifications	1995 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	2.50%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	450	2.50%	11	0	11	0.00%	0	11
3	Meter Installation Fees	5,138	2.50%	128	0	128	0.00%	0	128
4	Contributed Lines	0	2.50%	0	0	0	14.53%	0	0
5	Contributed Property Other Than Lines	9,825	2.50%	246	0	246	0.00%	0	246
6	Service Installation Fees	0	2.49%	0	0	0	0.00%	0	0
7	TOTAL WATER CIAC AMORT. EXP.	15,413		385	0	385		0	385

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 - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 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	59	2.49%
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	227	2.50%
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	59	2.49%
9	311.2 Pumping Equipment	8,263	207	2.51%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	5,223	131	2.51%
12	320.3 Water Treatment Equipment	7,649	191	2.50%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	15,261	382	2.50%
16	**COMPOSITE RATE**	50,221	1,256	2.50%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	1,528	38	2.49%
19	331.4 Transmission & Distribution	26,355	659	2.50%
20	335.4 Hydrants	44	1	2.27%
21	339.4 Other Plant & Miscellaneous	64	2	3.13%
22	**COMPOSITE RATE**	27,991	700	2.50%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	13,987	350	2.50%
25	**COMPOSITE RATE**	13,987	350	2.50%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	3,017	75	2.49%
28	**COMPOSITE RATE**	3,017	75	2.49%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	50,221	1,256	2.50%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	27,991	700	2.50%
32	Meter Installation Fees (Line 25)	13,987	350	2.50%
33	Service Installation Fees (Line 28)	3,017	75	2.49%
34	**COMPOSITE RATE**	95,216	2,381	2.50%

Column:
(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 - 1995
UNDER PRESENT INCOME

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 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%)**	1,334	0	1,334	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	759	0	759	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	759	0	759		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,631	0	1,631		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,631	0	1,631		
10	Non-used & Useful Percent			7.95%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(130)	(130)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,631	(130)	1,501		
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)**	3,724	(130)	3,594		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 - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	29,654	0	29,654	B-4(W)
3	Less:				
4	O & M Expenses	20,272	0	20,272	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	3,219	0	3,219	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,724	(130)	3,594	B-15(W)
8	Pre-Tax Operating Expenses	27,215	(130)	27,085	
9	**PRE-TAX OPERATING INCOME**	2,439	130	2,569	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	2,439	130	2,569	
12	Less:				
13	Interest Expense:				
14	Rate Base	69,028	0	69,028	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	3,486	0	3,486	C-3
17	Net Taxable Income (L11 - L16)	(1,047)	130	(917)	
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)	(404)	50	(354)	
20	Less:				
21	Parent Debt Adjustment	171	0	171	C-1(W)
22	Investment Tax Credit	27	0	27	C-7(W)
23	**TOTAL INCOME TAXES**	(602)	50	(552)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Bradford / Geneva Lake Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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:

		1995 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 (%)	5.73%	0.00%	5.73%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	283,164	0	283,164	A-5 (W)
2	Utility Land & Land Rights	12,878	0	12,878	A-5 (W)
3	Non-Used and Useful	(71,132)	0	(71,132)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(56,430)	0	(56,430)	A-9 (W)
6	CIAC	(10,102)	0	(10,102)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,209	0	1,209	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	(903)	0	(903)	Vol. II
13	Deferred Taxes	(4,404)	0	(4,404)	C-7 (W)
14	Working Capital Allowance	3,182	0	3,182	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	157,462	0	157,462	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.

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Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 these 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	1991 Additions		4,310
5	1991 Retirements		7,026
6	1991 Adjustments		0
7	1991 Net Additions		(2,716)
8	**12/31/91 Balance**		254,675
9			
10			
11	1992 Additions		169
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		169
15	**12/31/92 Balance**		254,844
16			
17			
18	1993 Additions		2,380
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	1,133
21	1993 Net Additions		3,513
22	**12/31/93 Balance**		258,357
23			
24			
25	1994 Additions		10,201
26	1994 Retirements		679
27	1994 Adjustments		0
28	1994 Net Additions		9,522
29	**12/31/94 Balance**		267,879
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(183)
32	1995 Additions		56,945
33	1995 Retirements		252
34	1995 Adjustments		0
35	1995 Net Additions		56,693
36	**12/31/95 Balance**		324,389
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

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

5/30/95 8:10 AM A04W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg. [x] 13 Month Avg. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	Account No. and Name	(2) Balance Per Books 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 AVERAGE BALANCE Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
			1995 PLANT IN SERVICE								
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	19,471	18	0	18	19,488	0	19,488	19,479	0	19,479
20	321.3 Permeators	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
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	93,005	51,325	0	51,325	144,330	0	144,330	118,667	0	118,667
27	333.4 Services	10,370	716	0	716	11,086	0	11,086	10,728	0	10,728
28	334.4 Meters & Meter Installation	9,520	767	0	767	10,287	0	10,287	9,903	0	9,903
29	335.4 Hydrants	74	28	0	28	102	0	102	88	0	88
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	479	0	0	0	479	0	479	479	0	479
33	304.5 Structures & Improvements	4,272	518	(6)	512	4,784	0	4,784	4,528	0	4,528
34	340.5 Office Furniture & Equipment	2,607	374	0	374	2,980	0	2,980	2,794	0	2,794
35	340.51 Computer Equipment	6,422	692	0	692	7,114	0	7,114	6,768	0	6,768
36	341.5 Transportation Equipment	3,908	509	(238)	270	4,178	0	4,178	4,043	0	4,043
37	342.5 Stores Equipment	42	1	0	1	44	0	44	43	0	43
38	343.5 Tools, Shop & Garage Equipment	1,461	146	(1)	146	1,606	0	1,606	1,534	0	1,534
39	344.5 Laboratory Equipment	415	1,025	0	1,025	1,440	0	1,440	927	0	927
40	345.5 Power Operated Equipment	1,448	48	(1)	46	1,495	0	1,495	1,471	0	1,471
41	346.5 Communication Equipment	659	208	0	208	867	0	867	763	0	763
42	347.5 Miscellaneous Equipment	348	24	(6)	18	366	0	366	357	0	357
43	348.5 Other Tangible Plant	10	548	0	548	557	0	557	284	0	284
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**	39,049	18	0	18	39,067	0	39,067	39,058	0	39,058
47	**TRANSMISSION & DISTRIBUTION**	113,382	52,836	0	52,836	166,217	0	166,217	139,799	0	139,799
48	**GENERAL PLANT**	22,070	4,092	(252)	3,840	25,910	0	25,910	23,991	0	23,991
49	**TOTAL PLANT IN SERVICE**	267,696	56,945	(252)	56,693	324,389	0	324,389	296,042	0	296,042
50	**LAND & LAND RIGHTS**	12,878	0	0	0	12,878	0	12,878	12,878	0	12,878
51	**TOTAL PIS LESS LAND**	254,817	56,945	(252)	56,693	311,510	0	311,510	283,164	0	283,164

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: *SSU / Bradford / Keystone Club Estates*
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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	99	99	99	99	99	99	99	99	99	99	99	99	99	0	99
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	19,471	19,471	19,471	19,471	19,471	19,471	19,471	19,471	19,471	19,471	19,471	19,471	19,489	18	19,479
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	93,005	93,009	93,009	93,009	93,009	93,009	93,009	93,009	93,009	93,009	93,013	93,013	144,338	51,325	118,667
27	333.4 Services	10,370	10,375	10,375	10,375	10,375	10,375	10,375	10,375	10,375	10,375	10,381	10,381	11,086	716	10,728
28	334.4 Meters & Meter Installation	9,520	9,525	9,525	9,525	9,525	9,525	9,525	9,525	9,525	9,525	9,532	9,532	10,287	767	9,903
29	335.4 Hydrants	74	74	74	74	74	74	74	74	74	74	74	74	102	28	88
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	479	479	479	479	479	479	479	479	479	479	479	479	479	0	479
33	304.5 Structures & Improvements	4,272	4,276	4,282	4,289	4,294	4,297	4,529	4,528	4,528	4,528	4,528	4,528	4,784	512	4,528
34	340.5 Office Furniture & Equipment	2,607	2,609	2,614	2,619	2,623	2,624	2,791	2,792	2,792	2,792	2,792	2,792	2,980	374	2,794
35	340.51 Computer Equipment	6,422	6,426	6,435	6,444	6,451	6,455	6,763	6,764	6,764	6,764	6,764	6,764	7,114	692	6,788
36	341.5 Transportation Equipment	3,908	3,911	3,916	3,918	3,919	3,922	4,146	4,146	4,146	4,146	4,146	4,146	4,178	270	4,043
37	342.5 Stores Equipment	42	42	42	42	42	42	43	43	43	43	43	43	44	1	43
38	343.5 Tools, Shop & Garage Equipment	1,461	1,462	1,463	1,465	1,467	1,468	1,533	1,533	1,533	1,533	1,533	1,533	1,808	148	1,534
39	344.5 Laboratory Equipment	415	421	434	448	458	464	921	922	922	922	922	922	1,440	1,025	827
40	345.5 Power Operated Equipment	1,448	1,449	1,449	1,450	1,450	1,450	1,472	1,472	1,472	1,472	1,472	1,472	1,495	48	1,471
41	346.5 Communication Equipment	659	660	663	666	668	669	762	762	762	762	762	762	887	206	783
42	347.5 Miscellaneous Equipment	348	348	349	349	349	349	360	360	360	360	360	360	366	18	357
43	348.5 Other Tangible Plant	10	13	20	27	33	36	280	281	281	281	281	281	557	548	284
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**	39,049	39,049	39,049	39,049	39,049	39,049	39,049	39,049	39,049	39,049	39,050	39,067	39,067	18	39,058
47	**TRANSMISSION & DISTRIBUTION**	113,382	113,396	113,396	113,396	113,396	113,396	113,396	113,396	113,396	113,396	113,415	113,415	166,217	52,856	139,799
48	**GENERAL PLANT**	22,070	22,096	22,146	22,194	22,235	22,255	24,077	24,081	24,081	24,081	24,081	24,081	25,910	3,840	23,991
49	**TOTAL PLANT IN SERVICE**	267,696	267,736	267,785	267,833	267,874	267,895	269,717	269,721	269,721	269,721	269,739	269,739	324,368	58,665	296,042
50	**LAND & LAND RIGHTS**	12,878	12,878	12,878	12,878	12,878	12,878	12,878	12,878	12,878	12,878	12,878	12,878	12,878	0	12,878
51	**TOTAL PIS LESS LAND**	254,817	254,858	254,907	254,955	254,996	255,017	256,839	256,842	256,842	256,842	256,859	256,859	311,510	58,665	283,164

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No. 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of last 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) 1995 Net Additions	(15) Average Balance 1995
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	17	18	9
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	4	0	0	0	0	0	0	0	0	4	0	51,317	51,325	25,662
27	333.4 Services	5	0	0	0	0	0	0	0	0	6	0	705	716	358
28	334.4 Meters & Meter Installation	5	0	0	0	0	0	0	0	0	6	0	755	767	383
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	28	28	14
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	3	6	7	5	3	231	1	0	0	0	0	256	512	256
34	340.5 Office Furniture & Equipment	2	5	5	4	2	167	0	0	0	0	0	180	374	187
35	340.51 Computer Equipment	4	9	9	7	4	309	1	0	0	0	0	350	692	346
36	341.5 Transportation Equipment	3	5	(0)	4	3	224	(0)	0	0	0	0	32	270	135
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	1
38	343.5 Tools, Shop & Garage Equipment	1	2	2	2	1	65	0	0	0	0	0	73	146	73
39	344.5 Laboratory Equipment	7	13	14	11	5	457	1	0	0	0	0	518	1,025	513
40	345.5 Power Operated Equipment	0	1	1	0	0	21	0	0	0	0	0	23	46	23
41	346.5 Communication Equipment	1	3	3	2	1	93	0	0	0	0	0	105	208	104
42	347.5 Miscellaneous Equipment	0	0	0	0	0	10	0	0	0	0	0	0	18	9
43	348.5 Other Tangible Plant	4	7	7	6	3	244	1	0	0	0	0	277	549	274
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	17	18	9
47	**TRANSMISSION & DISTRIBUTION**	14	0	0	0	0	0	0	0	0	17	0	52,805	52,836	26,417
48	**GENERAL PLANT**	26	50	48	41	21	1,822	4	0	0	0	0	1,829	3,840	1,921
49	**TOTAL NET ADDITIONS**	40	50	48	41	21	1,822	4	0	0	17	0	54,851	56,693	28,347
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	40	50	48	41	21	1,822	4	0	0	17	0	54,851	56,693	28,347

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No. 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Ave. Gross Additions 1995
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	17	18	9
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	4	0	0	0	0	0	0	0	0	4	0	51,917	51,925	25,962
27	333.4 Services	5	0	0	0	0	0	0	0	0	0	0	705	716	358
28	334.4 Meters & Meter Installation	5	0	0	0	0	0	0	0	0	0	0	755	767	383
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	28	28	14
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	3	6	7	5	3	231	1	0	0	0	0	262	518	259
34	340.5 Office Furniture & Equipment	2	5	5	4	2	167	0	0	0	0	0	189	374	187
35	340.51 Computer Equipment	4	9	9	7	4	309	1	0	0	0	0	350	692	346
36	341.5 Transportation Equipment	3	6	7	5	3	227	1	0	0	0	0	257	509	254
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	1
38	343.5 Tools, Shop & Garage Equipment	1	2	2	2	1	65	0	0	0	0	0	74	146	73
39	344.5 Laboratory Equipment	7	13	14	11	5	457	1	0	0	0	0	518	1,025	513
40	345.5 Power Operated Equipment	0	1	1	0	0	21	0	0	0	0	0	24	48	24
41	346.5 Communication Equipment	1	3	3	2	1	93	0	0	0	0	0	105	208	104
42	347.5 Miscellaneous Equipment	0	0	0	0	0	11	0	0	0	0	0	12	24	12
43	348.5 Other Tangible Plant	4	7	7	6	3	244	1	0	0	0	0	277	549	274
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	17	18	9
47	**TRANSMISSION & DISTRIBUTION**	14	0	0	0	0	0	0	0	0	17	0	52,805	52,836	26,417
48	**GENERAL PLANT**	26	51	56	42	21	1,825	5	0	0	0	0	2,067	4,092	2,047
49	**TOTAL GROSS ADDITIONS**	40	51	56	42	21	1,825	5	0	0	17	0	54,889	56,945	28,473
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	40	51	56	42	21	1,825	5	0	0	17	0	54,889	56,945	28,473

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No. 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Account No. and Name	(1)	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) 1995 Total Retirements	(15) Average Retirements 1995
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	1	7	2	0	3	1	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	225	238	119
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	1	1	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	1	1	1
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	1	8	2	0	3	1	0	0	0	0	0	0	0
49	**TOTAL RETIREMENTS**		0	1	8	2	0	3	1	0	0	0	0	238	252	126
50	**LAND & LAND RIGHTS**		0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**		0	1	8	2	0	3	1	0	0	0	0	238	252	126

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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: Kimbal
Recap schedules: A-7(W)

Line No.	Account No. and Name	(2) Ave. Adjusted Utility Balance A-5 (W)(1 of 7)	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 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	50.01%	5,744
8	305.2 Collecting & Impounding reservoirs	11	50.01%	6
9	306.2 Lake, River & Other Intakes	0	50.01%	0
10	307.2 Wells & Springs	42,215	50.01%	21,111
11	308.2 Infiltration Galleries & Tunnels	0	50.01%	0
12	309.2 Supply Mains	32	50.01%	16
13	310.2 Power Generation Equipment	6,300	0.00%	0
14	311.2 Pumping Equipment	31,482	53.33%	16,796
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	19,479	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	118,667	36.27%	43,043
27	333.4 Services	10,726	0.00%	0
28	334.4 Meters & Meter Installation	9,903	0.00%	0
29	335.4 Hydrants	86	0.00%	0
30	339.4 Other Plant & Miscellaneous	84	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	479	0.00%	0
33	304.5 Structures & Improvements	4,526	0.00%	0
34	340.5 Office Furniture & Equipment	2,794	0.00%	0
35	340.51 Computer Equipment	6,768	0.00%	0
36	341.5 Transportation Equipment	4,043	0.00%	0
37	342.5 Stores Equipment	43	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,534	0.00%	0
39	344.5 Laboratory Equipment	927	0.00%	0
40	345.5 Power Operated Equipment	1,471	0.00%	0
41	346.5 Communication Equipment	763	0.00%	0
42	347.5 Miscellaneous Equipment	357	0.00%	0
43	348.5 Other Tangible Plant	284	0.00%	0
44	**INTANGIBLE PLANT**	1,622	0.00%	0
45	**SUPPLY & PUMPING**	91,572	47.89%	43,673
46	**WATER TREATMENT PLANT**	39,058	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	139,799	30.79%	43,043
48	**GENERAL PLANT**	23,991	0.00%	0
49	**TOTAL PLANT IN SERVICE**	296,042	29.29%	86,716
50	**LAND & LAND RIGHTS**	12,878	0.00%	0
51	**TOTAL PIS LESS LAND**	283,164	30.62%	86,716

6/6/95 11:38 AM A05W7.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	86,716	0	86,716	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(15,370)	0	(15,370)	A-9 (W)
4	CIAC	(243)	0	(243)	A-12 (W)
5	Accumulated Amort. of CIAC	29	0	29	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**	71,132	0	71,132	

5/30/95 8:39 AM A07W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	20,177
2		
3		
4	1991 Additions	6,082
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		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	12/31/96 Balance	

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

5/30/95 8:40 AM A08W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 ACCUMULATED DEPRECIATION Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) 1995 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	324	38	362	0	362	343	0	343
4	339.1 Other Plant & Miscellaneous	16	2	18	0	18	17	0	17
5	**SOURCE OF SUPPLY & PUMPING**								
6	303.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	304.2 Structures & Improvements	1,864	287	2,151	0	2,151	2,008	0	2,008
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	8,963	1,055	10,018	0	10,018	9,491	0	9,491
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	5	1	6	0	6	6	0	6
13	310.2 Power Generation Equipment	1,339	158	1,497	0	1,497	1,418	0	1,418
14	311.2 Pumping Equipment	6,556	787	7,343	0	7,343	6,950	0	6,950
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	1,422	180	1,602	0	1,602	1,512	0	1,512
19	320.3 Water Treatment Equipment	3,573	487	4,060	0	4,060	3,817	0	3,817
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	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
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	61	8	69	0	69	65	0	65
26	331.4 Transmission & Distribution	14,806	2,967	17,773	0	17,773	16,290	0	16,290
27	333.4 Services	1,892	268	2,160	0	2,160	2,026	0	2,026
28	334.4 Meters & Meter Installation	1,446	248	1,694	0	1,694	1,570	0	1,570
29	335.4 Hydrants	12	2	14	0	14	13	0	13
30	339.4 Other Plant & Miscellaneous	16	2	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	969	107	1,076	0	1,076	1,023	0	1,023
34	340.5 Office Furniture & Equipment	1,171	186	1,357	0	1,357	1,264	0	1,264
35	340.51 Computer Equipment	2,139	1,128	3,267	0	3,267	2,703	0	2,703
36	341.5 Transportation Equipment	2,579	436	3,015	0	3,015	2,797	0	2,797
37	342.5 Stores Equipment	12	2	14	0	14	13	0	13
38	343.5 Tools, Shop & Garage Equipment	725	95	820	0	820	773	0	773
39	344.5 Laboratory Equipment	105	62	167	0	167	136	0	136
40	345.5 Power Operated Equipment	1,403	122	1,524	0	1,524	1,464	0	1,464
41	346.5 Communication Equipment	326	76	402	0	402	364	0	364
42	347.5 Miscellaneous Equipment	50	18	68	0	68	59	0	59
43	348.5 Other Tangible Plant	277	28	305	0	305	291	0	291
44	**INTANGIBLE PLANT**	340	40	380	0	380	360	0	360
45	**SUPPLY & PUMPING**	18,727	2,288	21,015	0	21,015	19,873	0	19,873
46	**WATER TREATMENT PLANT**	4,995	667	5,662	0	5,662	5,329	0	5,329
47	**TRANSMISSION & DISTRIBUTION**	18,233	3,495	21,728	0	21,728	19,981	0	19,981
48	**GENERAL PLANT**	9,756	2,260	12,016	0	12,016	10,887	0	10,887
49	**TOTAL ACCUMULATED DEPRECIATION**	52,051	8,750	60,801	0	60,801	56,430	0	56,430

5/30/95 8:40 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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-8 (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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
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	324	327	330	333	336	339	344	347	350	353	356	359	362	38	343
4	339.1 Other Plant & Miscellaneous	16	16	16	16	16	16	18	18	18	18	18	18	18	2	17
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	1,864	1,888	1,912	1,936	1,960	1,984	2,007	2,031	2,055	2,079	2,103	2,127	2,151	287	2,008
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	8,983	9,051	9,139	9,227	9,315	9,403	9,490	9,578	9,666	9,754	9,842	9,930	10,018	1,055	9,491
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	5	5	5	5	5	5	6	6	6	6	6	6	6	1	6
13	310.2 Power Generation Equipment	1,339	1,352	1,365	1,378	1,391	1,404	1,419	1,432	1,445	1,458	1,471	1,484	1,497	158	1,418
14	311.2 Pumping Equipment	6,556	6,622	6,688	6,754	6,820	6,886	6,947	7,013	7,079	7,146	7,211	7,277	7,343	787	6,950
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	1,422	1,437	1,452	1,467	1,482	1,497	1,512	1,527	1,542	1,557	1,572	1,587	1,602	180	1,512
19	320.3 Water Treatment Equipment	3,573	3,614	3,655	3,696	3,737	3,778	3,814	3,855	3,896	3,937	3,978	4,019	4,060	467	3,817
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	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	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	61	62	63	64	65	66	63	64	65	66	67	68	69	8	65
26	331.4 Transmission & Distribution	14,806	15,053	15,300	15,547	15,794	16,041	16,291	16,538	16,785	17,032	17,279	17,526	17,773	2,067	16,290
27	333.4 Services	1,892	1,914	1,936	1,958	1,980	2,002	2,028	2,050	2,072	2,094	2,116	2,138	2,160	269	2,026
28	334.4 Meters & Meter Installation	1,446	1,467	1,488	1,509	1,530	1,551	1,568	1,589	1,610	1,631	1,652	1,673	1,694	248	1,570
29	335.4 Hydrants	12	12	12	12	12	12	14	14	14	14	14	14	14	2	13
30	339.4 Other Plant & Miscellaneous	16	16	16	16	16	16	18	18	18	18	18	18	18	2	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	969	978	987	996	1,005	1,014	1,028	1,037	1,046	1,055	1,064	1,073	1,076	107	1,023
34	340.5 Office Furniture & Equipment	1,171	1,187	1,203	1,219	1,235	1,251	1,261	1,277	1,293	1,309	1,325	1,341	1,357	186	1,264
35	340.51 Computer Equipment	2,139	2,233	2,327	2,421	2,515	2,609	2,703	2,797	2,891	2,985	3,079	3,173	3,267	1,126	2,703
36	341.5 Transportation Equipment	2,579	2,635	2,690	2,739	2,794	2,850	2,905	2,960	3,016	3,072	3,128	3,184	3,015	436	2,797
37	342.5 Stores Equipment	12	12	12	12	12	12	14	14	14	14	14	14	14	2	13
38	343.5 Tools, Shop & Garage Equipment	725	733	741	749	757	765	773	781	789	797	805	813	820	95	773
39	344.5 Laboratory Equipment	105	110	115	120	125	130	137	142	147	152	157	162	167	62	136
40	345.5 Power Operated Equipment	1,403	1,413	1,423	1,433	1,443	1,453	1,466	1,476	1,486	1,496	1,506	1,516	1,524	122	1,464
41	346.5 Communication Equipment	326	332	338	344	350	356	366	372	378	384	390	396	402	76	364
42	347.5 Miscellaneous Equipment	50	52	54	56	58	60	62	64	66	68	70	72	[redacted]	18	59
43	348.5 Other Tangible Plant	277	279	281	283	285	287	293	295	297	299	301	303	305	28	291
44	**INTANGIBLE PLANT**	340	343	346	349	352	355	362	365	368	371	374	377	380	40	360
45	**SUPPLY & PUMPING**	18,727	18,918	19,109	19,300	19,491	19,682	19,869	20,060	20,251	20,442	20,633	20,824	21,015	2,286	19,873
46	**WATER TREATMENT PLANT**	4,995	5,051	5,107	5,163	5,219	5,275	5,326	5,382	5,438	5,494	5,550	5,606	5,662	667	5,329
47	**TRANSMISSION & DISTRIBUTION**	18,233	18,524	18,815	19,106	19,397	19,688	19,982	20,273	20,564	20,855	21,146	21,437	21,728	3,495	19,981
48	**GENERAL PLANT**	9,756	9,964	10,171	10,371	10,578	10,786	11,007	11,214	11,422	11,630	11,836	12,046	12,016	2,280	10,897
49	**TOTAL WATER ACCUM. DEPR.**	52,051	52,800	53,548	54,289	55,037	55,786	56,546	57,294	58,043	58,792	59,541	60,280	60,801	8,790	56,430

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Net Additions 1995
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	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	24	24	24	24	24	23	24	24	24	24	24	24	287	144
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	88	88	88	88	88	87	88	88	88	88	88	88	1,055	528
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	13	13	13	13	13	15	13	13	13	13	13	13	158	79
14	311.2 Pumping Equipment	66	66	66	66	66	61	66	66	66	66	66	66	787	394
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	15	15	15	15	15	15	15	15	15	15	15	15	180	90
19	320.3 Water Treatment Equipment	41	41	41	41	41	38	41	41	41	41	41	41	487	244
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	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
26	331.4 Transmission & Distribution	247	247	247	247	247	250	247	247	247	247	247	247	2,967	1,484
27	333.4 Services	22	22	22	22	22	26	22	22	22	22	22	22	266	134
28	334.4 Meters & Meter Installation	21	21	21	21	21	17	21	21	21	21	21	21	248	124
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	2	0	0	0	0	0	0	2	1
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	14	9	9	9	9	9	3	107	53
34	340.5 Office Furniture & Equipment	16	16	16	16	16	10	16	16	16	16	16	16	186	93
35	340.51 Computer Equipment	94	94	94	94	94	94	94	94	94	94	94	94	1,128	564
36	341.5 Transportation Equipment	56	55	49	54	56	55	55	56	56	56	56	(169)	436	218
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	8	8	8	8	8	8	7	95	48
39	344.5 Laboratory Equipment	5	5	5	5	5	7	5	5	5	5	5	5	62	31
40	345.5 Power Operated Equipment	10	10	10	10	10	13	10	10	10	10	10	9	122	61
41	346.5 Communication Equipment	6	6	6	6	6	10	6	6	6	6	6	6	76	38
42	347.5 Miscellaneous Equipment	2	2	2	2	2	2	2	2	2	2	2	(4)	16	9
43	348.5 Other Tangible Plant	2	2	2	2	2	6	2	2	2	2	2	2	26	14
44	**INTANGIBLE PLANT**	3	3	3	3	3	7	3	3	3	3	3	3	40	20
45	**SUPPLY & PUMPING**	191	191	191	191	191	187	191	191	191	191	191	191	2,286	1,146
46	**WATER TREATMENT PLANT**	56	56	56	56	56	51	56	56	56	56	56	56	667	334
47	**TRANSMISSION & DISTRIBUTION**	291	291	291	291	291	294	291	291	291	291	291	291	3,495	1,748
48	**GENERAL PLANT**	208	207	200	206	208	221	207	208	208	208	208	(30)	2,260	1,130
49	**TOTAL NET ADDITIONS**	749	748	741	747	749	760	748	749	749	749	749	511	8,750	4,376

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Average Gross Add. 1995
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	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	24	24	24	24	24	23	24	24	24	24	24	24	287	144
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	88	88	88	88	88	87	89	88	[illegible]	88	88	88	1,055	528
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	13	13	13	13	13	15	13	13	13	13	13	13	158	79
14	311.2 Pumping Equipment	66	66	66	66	66	61	66	66	66	66	66	66	797	394
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	15	15	15	15	15	15	15	15	15	15	15	15	180	90
19	320.3 Water Treatment Equipment	41	41	41	41	41	36	41	41	41	41	41	41	487	244
20	321.3 Permeations	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	1	1	1	1	1	(3)	1	1	1	1	1	1	8	4
26	331.4 Transmission & Distribution	247	247	247	247	247	250	247	247	247	247	247	247	2,967	1,484
27	333.4 Services	22	22	22	22	22	26	22	22	22	22	22	22	268	134
28	334.4 Meters & Meter Installation	21	21	21	21	21	17	21	21	21	21	21	21	248	124
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	2	0	0	0	0	0	0	2	1
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	14	9	9	9	9	9	9	113	57
34	340.5 Office Furniture & Equipment	16	16	16	16	16	10	16	16	16	16	16	16	186	93
35	340.51 Computer Equipment	94	94	94	94	94	94	94	94	94	94	94	94	1,128	564
36	341.5 Transportation Equipment	56	56	56	56	56	58	56	56	56	56	56	56	674	337
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	8	8	8	8	8	8	8	96	48
39	344.5 Laboratory Equipment	5	5	5	5	5	7	5	5	5	5	5	5	62	31
40	345.5 Power Operated Equipment	10	10	10	10	10	13	10	10	10	10	10	10	123	62
41	346.5 Communication Equipment	6	6	6	6	6	10	6	6	6	6	6	6	76	38
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	2	2	2	2	2	6	2	2	2	2	2	2	28	14
44	**INTANGIBLE PLANT**	3	3	3	3	3	7	3	3	3	3	3	3	40	20
45	**SUPPLY & PUMPING**	191	191	191	191	191	187	191	191	191	191	191	191	2,288	1,148
46	**WATER TREATMENT PLANT**	56	56	56	56	56	51	56	56	56	56	56	56	667	334
47	**TRANSMISSION & DISTRIBUTION**	291	291	291	291	291	294	291	291	291	291	291	291	3,495	1,748
48	**GENERAL PLANT**	208	208	208	208	208	224	208	208	208	208	208	208	2,512	1,257
49	**TOTAL GROSS ADDITIONS**	749	749	749	749	749	783	749	749	749	749	749	749	9,002	4,505

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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: 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) 1995 Total Retirements	(15) Average Retirements 1995
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	6	6	3
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	1	7	2	0	3	1	0	0	0	0	226	230	115
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	1	1	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	1	1	1
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	6	6	3
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	1	8	2	0	3	1	0	0	0	0	238	252	126
49	**TOTAL RETIREMENTS**	0	1	8	2	0	3	1	0	0	0	0	238	252	126

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	343	0.00%	0
4	339.1 Other Plant & Miscellaneous	17	0.00%	0
5	**SOURCE OF SUPPLY & PUMPING**			
6	303.2 Land & Land Rights	0	0.00%	0
7	304.2 Structures & Improvements	2,008	50.01%	1,004
8	305.2 Collecting & Impounding reservoirs	2	50.01%	1
9	306.2 Lake, River & Other Intakes	0	50.01%	0
10	307.2 Wells & Springs	9,491	50.01%	4,746
11	308.2 Infiltration Galleries & Tunnels	0	50.01%	0
12	309.2 Supply Mains	6	50.01%	3
13	310.2 Power Generation Equipment	1,418	0.00%	0
14	311.2 Pumping Equipment	6,950	53.33%	3,707
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	1,512	0.00%	0
19	320.3 Water Treatment Equipment	3,817	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	65	0.00%	0
26	331.4 Transmission & Distribution	16,290	36.27%	5,909
27	333.4 Services	2,026	0.00%	0
28	334.4 Meters & Meter Installation	1,570	0.00%	0
29	335.4 Hydrants	13	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	1,023	0.00%	0
34	340.5 Office Furniture & Equipment	1,264	0.00%	0
35	340.51 Computer Equipment	2,703	0.00%	0
36	341.5 Transportation Equipment	2,797	0.00%	0
37	342.5 Stores Equipment	13	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	773	0.00%	0
39	344.5 Laboratory Equipment	136	0.00%	0
40	345.5 Power Operated Equipment	1,464	0.00%	0
41	346.5 Communication Equipment	364	0.00%	0
42	347.5 Miscellaneous Equipment	59	0.00%	0
43	348.5 Other Tangible Plant	291	0.00%	0
44	**INTANGIBLE PLANT**	360	0.00%	0
45	**SUPPLY & PUMPING**	19,873	47.61%	9,461
46	**WATER TREATMENT PLANT**	5,329	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	19,981	29.57%	5,909
48	**GENERAL PLANT**	10,887	0.00%	0
49	**TOTAL**	56,430	27.24%	15,370

6/6/95 11:53 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: BSU / Bradford / Keystone Club Estates
Docket No.: 850495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

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

5/30/95 9:19 AM A11W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	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	150	0	150	0	150	150	0	150	0.00%	0
3	Meter Installation Fees	9,050	225	9,275	0	9,275	9,163	0	9,163	0.00%	0
4	Contributed Lines	789	0	789	0	789	789	0	789	30.79%	243
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	47.69%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL WATER CIAC**	9,989	225	10,214	0	10,214	10,102	0	10,102	2.41%	243
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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/95	Net Additions	Average Balance 1995
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	9,050	9,050	9,050	9,050	9,050	9,125	9,200	9,275	9,275	9,275	9,275	9,275	9,275	225	9,163
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	9,989	9,989	9,989	9,989	9,989	10,064	10,139	10,214	10,214	10,214	10,214	10,214	10,214	225	10,102

Note: May not [illegible] due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No : 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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	0	0	0	0	0	225	113
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	0	0	0	0	0	225	113

5/30/95 1:56 PM A12W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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	0	0	0	0	0	225	113
4	Contributed Lines	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
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	0	0	0	0	0	225	113

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: BSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
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 ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	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	27	4	31	0	31	29	0	29	0.00%	0
3	Meter Installation Fees	966	229	1,195	0	1,195	1,081	0	1,081	0.00%	0
4	Contributed Lines	89	20	109	0	109	99	0	99	29.57%	29
5	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	47.61%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	1,082	253	1,335	0	1,335	1,209	0	1,209	2.40%	29

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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Line/Main Extensions	27	27	27	27	27	27	31	31	31	31	31	31	31	4	29
3	Meter Installation Fees	966	985	1,004	1,023	1,042	1,061	1,081	1,100	1,119	1,138	1,157	1,176	1,195	229	1,081
4	Contributed Lines	89	91	93	95	97	99	97	99	101	103	105	107	109	20	99
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	1,082	1,103	1,124	1,145	1,166	1,187	1,209	1,230	1,251	1,272	1,293	1,314	1,335	253	1,209

Note: May not cross-foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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	4	0	0	0	0	0	0	4	2
3	Meter Installation Fees	19	19	19	19	19	20	19	19	19	19	19	19	229	115
4	Contributed Lines	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
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**	21	21	21	21	21	22	21	21	21	21	21	21	253	127

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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	4	0	0	0	0	0	0	4	2
3	Meter Installation Fees	19	19	19	19	19	20	19	19	19	19	19	19	229	115
4	Contributed Lines	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
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**	21	21	21	21	21	22	21	21	21	21	21	21	253	127

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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

See Schedule A-15 for 1996.

5/30/95 10:11 AM A15W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	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 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

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

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	25,456	0	25,456	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	3,182	0	3,182	

5/30/95 10:11 AM A17W.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	(14) Ending Balance 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,308,791	325,596,238	335,186,496	287,219,980
2	Construction in Process	6,947,933	6,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,825
3															
4	GROSS UTILITY PLANT	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,984,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,386)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	NET UTILITY PLANT	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,840	252,933,995	257,095,947	249,853,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	INVESTMENT IN UTILITY PLANT	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	585,483
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	TOTAL OTHER INVESTMENTS	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,467,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	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
25	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
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,676,515	1,576,289	1,077,480	4,538,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

5/30/95 10:12 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,905,757	3,828,103	3,928,615	3,955,501	3,960,774	3,898,094	3,824,778	3,955,839	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	383,907	334,131	388,545	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,718)	(355,785)	(358,255)	(358,732)	(353,055)	(346,415)	(358,257)	(351,158)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,784	143,587	87,371	94,763	48,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	236,840	243,146	167,998	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,810	3,748,141
41	Misc Current Assets	178,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,823	219,163	222,703	226,243	203,088
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,696	8,419,136	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,563	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,948	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,576	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,987,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,833	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,888,186	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,067	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

500

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple 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	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,834	6,154,458	6,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
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	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,787,900	1,466,905	1,402,219	1,360,411	1,785,200	2,052,343
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	2,021,536	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,176	2,038,858
18	Accounts Payable-Affiliates	1,734,406	1,896,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	950,266	838,220	1,026,174	1,214,128	(86,513)	833,947
19	Customer Deposits	1,697,573	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,256,004	3,802,820	4,159,380	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,587,553	6,002,174	4,847,215	4,406,982	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	966,787	1,342,836	1,716,543	1,739,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,105	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,263,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,702,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,080	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,666	14,859,968	13,947,056	14,730,574
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/95	Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,508	2,821,307	2,478,022
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	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,048,771	99,299,808	99,553,591	99,806,669	100,059,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,886)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
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	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,216,518	108,577,311	108,934,384	110,639,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,906,062	305,399,529	304,864,867	303,833,984	305,188,838	306,311,119	306,474,076	309,214,085	306,570,488

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

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	07/02/86 Balance Per Books	0		07/02/86 Balance Per Books	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	0	12/31/95 BALANCE	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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:	1995		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	30.62%	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 - %	27.24%	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 - 1995
DEFERRED DEBITS

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	**12/31/94 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	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

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SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	28,934	0	28,934	8,934	37,868	30.88%	B-4(W), B-3(W)
3	Other Revenue	1,100	0	1,100	0	1,100		B-4(W)
4	TOTAL OPERATING REVENUES	30,034	0	30,034	8,934	38,968		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	25,456	0	25,456	0	25,456		B-5(W)
7	Depreciation net of CIAC Amort	6,586	0	6,586	0	6,586		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	6,239	(1,128)	5,111	402 (A)	5,513		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,765)	435	(6,329)	3,291 (B)	(3,038)		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	31,516	(693)	30,823	3,693	34,516		
12	NET OPERATING INCOME	(1,482)	693	(789)	5,241	4,452		
13	RATE BASE	157,462	0	157,462		157,462		A-1(W)
14	RATE OF RETURN	(0.94%)		(0.50%)		2.83%		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 - 1995
PRESENT AND REQUIRED

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	28,934	0	28,934	27,758		56,692	95.94%	B-4(W),B-3(W)
3	Other Revenue	1,100	0	1,100	0		1,100		B-4(W)
4	TOTAL OPERATING REVENUES	30,034	0	30,034	27,758		57,792		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	25,456	0	25,456	0		25,456		B-5(W)
7	Depreciation net of CIAC Amort	6,586	0	6,586	0		6,586		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	6,239	(1,128)	5,111	1,249	(A)	6,360		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(6,765)	435	(6,329)	10,226	(B)	3,897		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	31,516	(693)	30,823	11,475		42,298		
12	NET OPERATING INCOME	(1,482)	693	(789)	16,283		15,494		
13	RATE BASE	157,462	0	157,462			157,462		A-1(W)
14	RATE OF RETURN	(0.94%)		(0.50%)			9.84%		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 - 1995
REQUIRED AND REQUESTED

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 (%)	11.19%	-5.62%	D-1(W)	
3	Rate of Return (%)	9.84%	2.83%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	157,462	157,462	A-1(W)	
6	Required / Requested Income (L3 x L5)	15,494	4,452		
7	Adjusted Income Under Present Rates	(789)	(789)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	16,283	5,241		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(9,321)	
10	Revenue adjustment Before RAF (L8 / L9)	26,509	8,532		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	27,758	8,934		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	26,509	8,532		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	10,226	3,291		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	1,249	402		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	16,283	5,241		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.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.		
3		0	
4	2.		
5		0	
6		0	
7	B. OPERATION AND MAINTENANCE EXPENSE:		B-5(W)
8	1.		
9		0	
10	2.		
11		0	
12	3.		
13		0	
14	4.		
15		0	
16	5.		
17		0	
18	6.		
19		0	
20	7.		
21		0	
22		0	
23	C. DEPRECIATION NET OF AMORTIZATION OF CIAC:		B-13(W)
24	1.		
25		0	
26	2.		
27		0	
28		0	
29	D. AMORTIZATION:		B-18(W), A-21(W)
30	1.		
31		0	
32	2.		
33		0	
34		0	
35	E. TAXES OTHER THAN INCOME:		B-15(W)
36	1. N/A		
37		0	
38	2. N/A		
39		0	
40	3. Non Used and Useful Property Taxes		
41		(1,128)	
42		(1,128)	
43	F. INCOME TAXES:		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.		
45		435	
46	2.		
47		0	
48		435	
49			
50			
51	TOTAL WATER INCOME ADJUSTMENTS	(693)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	28,934	0	28,934
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	28,934	0	28,934
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**	28,934	0	28,934
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	1,100	0	1,100
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**	1,100	0	1,100
26	**TOTAL PRESENT WATER OPERATING REVENUES**	30,034	0	30,034

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .5) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	12,939	0	12,939	7,023	0	7,023	1,632	0	1,632	4,284	0	4,284
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	3,213	0	3,213	1,744	0	1,744	405	0	405	1,064	0	1,064
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	2,122	0	2,122	2,040	0	2,040	6	0	6	76	0	76
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	130	0	130	130	0	130	0	0	0	0	0	0
8	620 Materials & Supplies	1,652	0	1,652	1,358	0	1,358	90	0	90	204	0	204
9	631 Contractual Services - Eng.	34	0	34	0	0	0	0	0	0	34	0	34
10	632 Contractual Services - Acct.	181	0	181	0	0	0	0	0	0	181	0	181
11	633 Contractual Services - Legal	109	0	109	0	0	0	0	0	0	109	0	109
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	730	0	730	448	0	448	0	0	0	282	0	282
14	641 Rental of Real Building/Real Property	162	0	162	0	0	0	0	0	0	162	0	162
15	642 Rental of Equipment	189	0	189	182	0	182	0	0	0	7	0	7
16	650 Transportation Expense	1,025	0	1,025	882	0	882	64	0	64	79	0	79
17	656 Insurance - Vehicle	124	0	124	0	0	0	0	0	0	124	0	124
18	657 Insurance - General Liability	255	0	255	0	0	0	0	0	0	255	0	255
19	658 Insurance - Workman's Comp	232	0	232	126	0	126	29	0	29	77	0	77
20	659 Insurance - Other	25	0	25	0	0	0	0	0	0	25	0	25
21	660 Advertising Expense	28	0	28	0	0	0	0	0	0	28	0	28
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	61	0	61	0	0	0	0	0	0	61	0	61
24	670 Bad Debt Expense	222	0	222	0	0	0	222	0	222	0	0	0
25	675 Miscellaneous Expenses	2,021	0	2,021	208	0	208	556	0	556	-1,257	0	1,257
26	**TOTAL WATER O & M EXPENSES**	25,456	0	25,456	14,141	0	14,141	3,004	0	3,004	8,310	0	8,310

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1,070	983	1,130	1,091	1,105	1,086	1,089	1,068	1,063	1,094	1,056	1,082	12,939	0	12,939
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	266	244	281	271	274	270	270	270	264	272	263	269	3,213	0	3,213
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	177	176	177	177	177	177	177	177	177	177	177	177	2,122	0	2,122
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	130	0	130
8	620.1-.8 Materials & Supplies	27	391	339	94	28	144	126	97	326	27	28	28	1,652	0	1,652
9	631.1-.8 Contractual Services - Eng.	3	3	3	3	3	3	3	3	3	3	3	3	34	0	34
10	632.1-.8 Contractual Services - Acct.	15	14	16	16	15	15	15	15	15	15	16	15	181	0	181
11	633.1-.8 Contractual Services - Legal	9	9	9	9	9	9	9	9	9	9	9	9	109	0	109
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	16	77	15	168	17	76	140	80	20	80	19	20	730	0	730
14	641.1-.8 Rental of Real Building/Real Property	13	13	14	14	14	13	14	14	13	14	13	13	162	0	162
15	642.1-.8 Rental of Equipment	1	1	91	1	1	1	91	1	1	1	1	1	190	0	190
16	650.1-.8 Transportation Expense	85	83	84	84	84	84	84	93	84	93	84	83	1,025	0	1,025
17	656.1-.8 Insurance - Vehicle	10	10	11	11	10	10	10	10	10	11	10	10	124	0	124
18	657.1-.8 Insurance - General Liability	21	20	22	22	21	21	21	21	21	22	21	21	255	0	255
19	658.1-.8 Insurance - Workman's Comp	19	18	20	20	20	19	19	19	19	20	19	19	231	0	231
20	659.1-.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	25	0	25
21	660.1-.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	26	0	26
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	5	5	5	5	5	5	5	5	5	5	5	5	61	0	61
24	670.1-.8 Bad Debt Expense	19	17	19	19	19	18	19	19	18	19	18	19	222	0	222
25	675.1-.8 Miscellaneous Expenses	173	160	186	174	174	174	185	185	162	167	161	163	2,022	0	2,022
26	**TOTAL WATER O & M EXPENSES**	1,946	2,241	2,439	2,182	1,994	2,144	2,276	2,105	2,227	2,045	1,918	1,939	25,456	0	25,456

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 DIRECT O & M (.1 - .6) 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	601.1-.6 Salaries & Wages - Employees	581	520	625	567	607	594	590	591	573	592	574	580	7,023	0	7,023
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	144	129	155	146	151	148	147	147	142	147	142	144	1,744	0	1,744
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	0	2,040
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	9	130	0	130
8	620.1-.6 Materials & Supplies	3	368	314	89	3	119	102	73	302	2	2	2	1,358	0	1,358
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)	55	(9)	144	(6)	53	116	56	(3)	56	(4)	(3)	448	0	448
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	90	0	0	0	90	0	0	0	0	0	182	0	182
16	650.1-.6 Transportation Expense	73	72	72	72	72	72	72	81	72	81	72	71	882	0	882
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 - Workmen's Comp	10	9	11	11	11	11	11	11	10	11	10	11	126	0	126
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	18	31	20	21	23	12	12	12	13	12	11	208	0	208
26	TOTAL WATER DIRECT O & M EXPENSES	1,011	1,354	1,473	1,219	1,041	1,203	1,323	1,153	1,291	1,084	992	997	14,141	0	14,141

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	136	125	138	137	137	136	139	138	134	140	135	136	1,632	0	1,632
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	34	31	34	34	34	34	35	34	33	35	33	34	405	0	405
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	6	0	6
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	8	7	8	8	8	7	8	8	7	8	7	8	90	0	90
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	5	5	5	5	5	5	5	5	5	5	5	64	0	64
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 - Workmen's Comp	2	2	2	2	2	2	2	2	2	2	2	2	29	0	29
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	19	17	19	19	19	18	19	19	18	19	18	19	222	0	222
25	675.7 Miscellaneous Expenses	47	42	47	47	47	46	47	47	46	48	46	47	556	0	556
26	**TOTAL WATER ALLOCATED CUST ACCTS EXP.**	251	229	254	252	253	250	256	254	247	257	246	253	3,004	0	3,004

Notes:
(1) Employee Pensions & Benefits is calculated as *24.83% of monthly Salaries & Wages - Employees.*
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	353	339	367	367	361	356	359	360	355	363	350	355	4,264	0	4,264
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	88	84	91	91	90	88	89	89	88	90	87	88	1,064	0	1,064
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	6	7	7	6	6	6	6	6	6	6	6	76	0	76
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	17	16	17	17	17	17	17	17	17	17	17	17	204	0	204
9	631.8	Contractual Services - Eng.	3	3	3	3	3	3	3	3	3	3	3	3	34	0	34
10	632.8	Contractual Services - Acct.	15	14	16	16	15	15	15	15	15	15	15	15	181	0	181
11	633.8	Contractual Services - Legal	9	9	9	9	9	9	9	9	9	9	9	9	109	0	109
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	23	22	24	24	24	23	24	24	23	24	23	23	282	0	282
14	641.8	Rental of Real Building/Real Property	13	13	14	14	14	13	14	14	13	14	13	13	162	0	162
15	642.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	7	0	7
16	650.8	Transportation Expense	7	6	7	7	7	7	7	7	7	7	6	7	79	0	79
17	656.8	Insurance - Vehicle	10	10	11	11	10	10	10	10	10	11	10	10	124	0	124
18	657.8	Insurance - General Liability	21	20	22	22	21	21	21	21	21	22	21	21	255	0	255
19	658.8	Insurance - Workman's Comp	6	6	7	7	6	6	6	6	6	6	6	6	77	0	77
20	659.8	Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	25	0	25
21	660.8	Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	26	0	26
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	5	5	5	5	5	5	5	5	5	5	5	5	61	0	61
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	103	99	108	108	106	105	105	106	104	107	103	104	1,257	0	1,257
26		TOTAL WATER ALLOCATED A & G EXPENSES	664	657	713	711	699	691	697	698	689	704	679	689	8,310	0	8,310

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No.	Account Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	12,939	0	0	0	0	0	0	0	0	0	0	12,939
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	3,213	0	0	0	0	0	0	0	0	0	0	3,213
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	0	0	0	0	0	0	0	0	0	2,122
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	0	0	0	0	0	0	0	0	0	0	130
8	620.1-.8	Materials & Supplies	1,652	0	0	0	0	0	0	0	0	0	0	1,652
9	631.1-.8	Contractual Services - Eng.	34	0	0	0	0	0	0	0	0	0	0	34
10	632.1-.8	Contractual Services - Acct.	181	0	0	0	0	0	0	0	0	0	0	181
11	633.1-.8	Contractual Services - Legal	109	0	0	0	0	0	0	0	0	0	0	109
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	0	0	0	0	0	0	0	0	0	0	730
14	641.1-.8	Rental of Real Building/Real Property	162	0	0	0	0	0	0	0	0	0	0	162
15	642.1-.8	Rental of Equipment	189	0	0	0	0	0	0	0	0	0	0	189
16	650.1-.8	Transportation Expense	1,025	0	0	0	0	0	0	0	0	0	0	1,025
17	656.1-.8	Insurance - Vehicle	124	0	0	0	0	0	0	0	0	0	0	124
18	657.1-.8	Insurance - General Liability	255	0	0	0	0	0	0	0	0	0	0	255
19	658.1-.8	Insurance - Workman's Comp	232	0	0	0	0	0	0	0	0	0	0	232
20	659.1-.8	Insurance - Other	25	0	0	0	0	0	0	0	0	0	0	25
21	660.1-.8	Advertising Expense	28	0	0	0	0	0	0	0	0	0	0	28
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8	Reg. Comm. Exp. - Other	61	0	0	0	0	0	0	0	0	0	0	61
24	670.1-.8	Bad Debt Expense	222	0	0	0	0	0	0	0	0	0	0	222
25	675.1-.8	Miscellaneous Expenses	2,021	0	0	0	0	0	0	0	0	0	0	2,021
26		TOTAL WATER O & M EXPENSES	25,456	0	0	0	0	0	0	0	0	0	0	25,456

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	7,023	0	0	0	0	0	0	0	0	0	0	7,023
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	1,744	0	0	0	0	0	0	0	0	0	0	1,744
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	0	0	0	0	0	0	0	0	2,040
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	0	0	0	0	0	0	0	0	0	0	130
8	620.1-.6 Materials & Supplies	1,358	0	0	0	0	0	0	0	0	0	0	1,358
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	0	0	0	0	0	0	0	0	0	0	448
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	0	0	0	0	0	0	0	0	0	0	182
16	650.1-.6 Transportation Expense	882	0	0	0	0	0	0	0	0	0	0	882
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	126	0	0	0	0	0	0	0	0	0	0	126
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	0	0	0	0	0	0	0	0	0	0	208
26	TOTAL WATER DIRECT O & M EXPENSES	14,141	0	0	0	0	0	0	0	0	0	0	14,141

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED CUSTOMER ACCOUNTS EXPENSES							
Line No.	Account No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	1,632	0	0	0	0	0	0	0	0	0	0	1,632
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	405	0	0	0	0	0	0	0	0	0	0	405
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	6	0	0	0	0	0	0	0	0	0	0	6
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	0	0	0	0	0	0	0	0	0	0	90
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	0	0	0	0	0	0	0	0	0	0	64
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	29	0	0	0	0	0	0	0	0	0	0	29
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	0	0	0	0	0	0	0	0	0	222
25	675.7	Miscellaneous Expenses	556	0	0	0	0	0	0	0	0	0	0	556
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	3,004	0	0	0	0	0	0	0	0	0	0	3,004

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED A&G EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	4,284	0	0	0	0	0	0	0	0	0	0	4,284
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	1,064	0	0	0	0	0	0	0	0	0	0	1,064
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	76	0	0	0	0	0	0	0	0	0	0	76
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	0	0	0	0	0	0	0	0	0	0	204
9	631.8	Contractual Services - Eng.	34	0	0	0	0	0	0	0	0	0	0	34
10	632.8	Contractual Services - Acct.	181	0	0	0	0	0	0	0	0	0	0	181
11	633.8	Contractual Services - Legal	109	0	0	0	0	0	0	0	0	0	0	109
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	0	0	0	0	0	0	0	0	0	0	282
14	641.8	Rental of Real Building/Real Property	162	0	0	0	0	0	0	0	0	0	0	162
15	642.8	Rental of Equipment	7	0	0	0	0	0	0	0	0	0	0	7
16	650.8	Transportation Expense	79	0	0	0	0	0	0	0	0	0	0	79
17	656.8	Insurance - Vehicle	124	0	0	0	0	0	0	0	0	0	0	124
18	657.8	Insurance - General Liability	255	0	0	0	0	0	0	0	0	0	0	255
19	658.8	Insurance - Workman's Comp	77	0	0	0	0	0	0	0	0	0	0	77
20	659.8	Insurance - Other	25	0	0	0	0	0	0	0	0	0	0	25
21	660.8	Advertising Expense	28	0	0	0	0	0	0	0	0	0	0	28
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	61	0	0	0	0	0	0	0	0	0	0	61
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	0	0	0	0	0	0	0	0	0	0	1,257
26		TOTAL WATER A & G EXPENSES	8,310	0	0	0	0	0	0	0	0	0	0	8,310

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees	13,745	12,939	(806)	(5.87%)
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	3,294	3,213	(81)	(2.46%)
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	1,944	2,122	177	9.13%
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	38	130	92	242.11%
8	620.1-.8	Materials & Supplies	1,923	1,652	(271)	(14.10%)
9	631.1-.8	Contractual Services - Eng.	0	34	34	100.00%
10	632.1-.8	Contractual Services - Acct.	175	181	6	3.33%
11	633.1-.8	Contractual Services - Legal	139	109	(30)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	1,313	730	(584)	(44.44%)
14	641.1-.8	Rental of Real Building/Real Property	151	162	11	7.00%
15	642.1-.8	Rental of Equipment	10	189	180	1861.91%
16	650.1-.8	Transportation Expense	1,124	1,025	(99)	(8.82%)
17	656.1-.8	Insurance - Vehicle	115	124	9	7.91%
18	657.1-.8	Insurance - General Liability	263	255	(8)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	245	232	(13)	(5.45%)
20	659.1-.8	Insurance - Other	24	25	1	6.05%
21	660.1-.8	Advertising Expense	28	28	(1)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.8	Reg. Comm. Exp. - Other	93	61	(32)	(33.88%)
24	670.1-.8	Bad Debt Expense	128	222	94	73.07%
25	675.1-.8	Miscellaneous Expenses	1,489	2,021	532	35.74%
26		TOTAL WATER O & M EXPENSES	26,243	25,456	(787)	(3.00%)
27		TOTAL (LESS ACCTS 666 & 667)	26,150	25,394	(756)	(2.89%)

NOTE: See Volume II for variance explanations.

5/30/95 11:55 AM B07W1.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6 Salaries & Wages - Employees	8,004	7,023	(981)	(12.26%)
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6 Employee Pensions & Benefits	1,918	1,744	(174)	(9.07%)
4	610.1-.6 Purchased Water	0	0	0	0.00%
5	615.1-.6 Purchased Power	1,871	2,040	169	9.03%
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%
7	618.1-.6 Chemicals	38	130	92	242.11%
8	620.1-.6 Materials & Supplies	1,611	1,358	(253)	(15.70%)
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	829	448	(381)	(45.96%)
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6 Rental of Equipment	0	182	182	100.00%
16	650.1-.6 Transportation Expense	1,032	882	(150)	(14.53%)
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	143	126	(17)	(11.89%)
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	25	208	183	732.00%
26	TOTAL WATER O & M EXPENSES	15,471	14,141	(1,330)	(8.60%)
27	TOTAL (LESS ACCTS 666 & 667)	15,471	14,141	(1,330)	(8.60%)

NOTE: See Volume II for variance explanations.

5/30/95 11:55 AM B07W2.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	1,688	1,632	(56)	(3.32%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	405	405	1	0.25%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	6	6	(1)	(15.55%)
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	101	90	(11)	(10.90%)
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	15	0	(15)	(100.00%)
15	642.7	Rental of Equipment	0	0	0	0.00%
16	650.7	Transportation Expense	41	64	23	55.88%
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	30	29	(1)	(3.33%)
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	128	222	94	73.34%
25	675.7	Miscellaneous Expenses	120	556	436	362.26%
26		**TOTAL WATER O & M EXPENSES**	2,534	3,004	470	18.55%
27		**TOTAL (LESS ACCTS 666 & 667)**	2,534	3,004	470	18.55%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	4,054	4,284	231	5.70%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	972	1,064	92	9.47%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	67	76	9	13.42%
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	211	204	(7)	(3.32%)
9	631.8	Contractual Services - Eng.	0	34	34	100.00%
10	632.8	Contractual Services - Acct.	175	181	6	3.42%
11	633.8	Contractual Services - Legal	139	109	(30)	(21.58%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	484	282	(203)	(41.93%)
14	641.8	Rental of Real Building/Real Property	137	162	25	18.29%
15	642.8	Rental of Equipment	9	7	(2)	(21.50%)
16	650.8	Transportation Expense	51	79	28	54.90%
17	656.8	Insurance - Vehicle	115	124	9	7.82%
18	657.8	Insurance - General Liability	263	255	(8)	(3.04%)
19	658.8	Insurance - Workman's Comp	72	77	4	5.54%
20	659.8	Insurance - Other	24	25	1	4.18%
21	660.8	Advertising Expense	28	28	(1)	(3.52%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.8	Reg. Comm. Exp. - Other	93	61	(32)	(34.41%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	1,344	1,257	(87)	(6.47%)
26		TOTAL WATER O & M EXPENSES	8,238	8,310	69	0.84%
27		TOTAL (LESS ACCTS 666 & 667)	8,145	8,249	101	1.24%

NOTE: See Volume II for variance explanations.

5/30/95 1:40 PM B07W4.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1995

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10
Page 1 of 1
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	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14
15 Amortization of Rate Case Expense:

		(A) Total	Water
16			
17			
18	Prior Unamortized Rate Case Expense		
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$0

28
29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.**			

5/30/95 1:40 PM B11W.XLS

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: BSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 Blanket Additions						Average No. of Customers (Total Company)				A-5 (W)	
17												
18	(D) General Plant Accum. Dep.						Average No. of Customers (Total Company)				A-9 (W)	
19												
20	(E) Unfunded OPEBs						Average No. of Customers (Total Company)				A-17 (W)	
21												
22												
23												
24												
25												
26	B-SCHEDULES (INCOME STATEMENT):											
27												
28												
29												
30	Allocated Items						Allocation Basis				Recap Schedules	
31												
32	(A) Customer Accounts Expenses and Adjustments (O&M)						Average No. of Customers (Total Company)				B-5 (W)	
33												
34	(B) A & G Expenses and Adjustments (O&M)						Average No. of Customers (Total Company)				B-5 (W)	
35												
36	(C) Parent Debt Adjustment & ITC (Income Taxes)						Average Gross Plant (Total Company)				B-16 (W)	
37												
38	(D) Rate Case Expense (O&M)						Average No. of Customers (Rate Case Specific)				B-5 (W)	
39												
40	(E) Property Taxes						Net Taxable Value				B-15 (W)	

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1995 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								0	
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	40	2.50%	2	0	2	0.00%	0	2
5	SOURCE OF SUPPLY & PUMPING								0	
6	303.2 Land & Land Rights	35	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	11,487	40	2.50%	287	0	287	50.01%	144	143
8	305.2 Collect. & Impound.	11	40	2.50%	0	0	0	50.01%	0	0
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	50.01%	0	0
10	307.2 Wells & Springs	42,215	40	2.50%	1,055	0	1,055	50.01%	528	527
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	50.01%	0	0
12	309.2 Supply Mains	32	40	2.50%	1	0	1	50.01%	1	0
13	310.2 Power Generation Equpi.	6,300	40	2.50%	158	0	158	0.00%	0	158
14	311.2 Pumping Equipment	31,492	40	2.50%	787	0	787	53.33%	420	367
15	339.2 Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
16	WATER TREATMENT PLANT								0	
17	303.3 Land & Land Rights	12,362	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	7,217	40	2.50%	180	0	180	0.00%	0	180
19	320.3 Water Treatment Equip.	19,479	40	2.50%	487	0	487	0.00%	0	487
20	321.3 Permeators	0	40	2.50%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
22	TRANSMISSION & DISTRIBUTION								0	
23	303.4 Land & Land Rights	2	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	1	40	2.50%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	326	40	2.50%	8	0	8	0.00%	0	8
26	331.4 Transmission & Distribution	118,667	40	2.50%	2,967	0	2,967	36.27%	1,076	1,891
27	333.4 Services	10,728	40	2.50%	268	0	268	0.00%	0	268
28	334.4 Meters & Meter Installation	9,903	40	2.50%	248	0	248	0.00%	0	248
29	335.4 Hydrants	88	40	2.50%	2	0	2	0.00%	0	2
30	339.4 Other Plant & Misc.	84	40	2.50%	2	0	2	0.00%	0	2
31	GENERAL PLANT								0	
32	303.5 Land & Land Rights	479	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	4,528	40	2.50%	113	0	113	0.00%	0	113
34	340.5 Office Furniture & Equipment	2,794	15	6.67%	186	0	186	0.00%	0	186
35	340.51 Computer Equipment	6,768	6	16.67%	1,128	0	1,128	0.00%	0	1,128
36	341.5 Transportation Equipment	4,043	6	16.67%	674	0	674	0.00%	0	674
37	342.5 Stores Equipment	43	18	5.56%	2	0	2	0.00%	0	2
38	343.5 Tools, Shop & Garage	1,534	16	6.25%	96	0	96	0.00%	0	96
39	344.5 Laboratory Equipment	927	15	6.67%	62	0	62	0.00%	0	62
40	345.5 Power Operated Equipment	1,471	12	8.33%	123	0	123	0.00%	0	123
41	346.5 Communication Equipment	763	10	10.00%	76	0	76	0.00%	0	76
42	347.5 Miscellaneous Equipment	357	15	6.67%	24	0	24	0.00%	0	24
43	348.5 Other Tangible Plant	284	10	10.00%	28	0	28	0.00%	0	28
44	INTANGIBLE PLANT	1,622		2.47%	40	0	40	0.00%	0	40
45	SUPPLY & PUMPING	91,572		2.50%	2,288	0	2,288	47.77%	1,093	1,195
46	WATER TREATMENT PLANT	39,058		1.71%	667	0	667	0.00%	0	667
47	TRANSMISSION & DISTRIBUTION	139,799		2.50%	3,495	0	3,495	30.79%	1,076	2,419
48	GENERAL PLANT	23,991		10.47%	2,512	0	2,512	0.00%	0	2,512
49	TOTAL DEPRECIATION EXPENSE	296,042		3.04%	9,002	0	9,002	24.09%	2,169	6,833
50	LESS: AMORTIZATION OF CIAC				(253)	0	(253)		(6)	(247)
51	NET DEPRECIATION EXPENSE - WATER				8,749	0	8,749		2,163	6,586

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

5/30/95 1:41 PM B13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1995 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1995 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	2.50%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	150	2.50%	4	0	4	0.00%	0	4
3	Meter Installation Fees	9,163	2.50%	229	0	229	0.00%	0	229
4	Contributed Lines	789	2.50%	20	0	20	30.79%	6	14
5	Contributed Property Other Than Lines	0	2.50%	0	0	0	47.77%	0	0
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	TOTAL WATER CIAC AMORT. EXP.	10,102		253	0	253		6	247

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)

5/30/95 1:48 PM B13W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 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	287	2.50%
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	1,055	2.50%
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	158	2.51%
9	311.2 Pumping Equipment	31,492	787	2.50%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	7,217	180	2.49%
12	320.3 Water Treatment Equipment	19,479	487	2.50%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	326	8	2.45%
16	**COMPOSITE RATE**	118,559	2,963	2.50%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	1	0	0.00%
19	331.4 Transmission & Distribution	118,667	2,967	2.50%
20	335.4 Hydrants	88	2	2.27%
21	339.4 Other Plant & Miscellaneous	84	2	2.38%
22	**COMPOSITE RATE**	118,840	2,971	2.50%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	9,903	248	2.50%
25	**COMPOSITE RATE**	9,903	248	2.50%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	10,728	268	2.50%
28	**COMPOSITE RATE**	10,728	268	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	118,559	2,963	2.50%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	118,840	2,971	2.50%
32	Meter Installation Fees (Line 25)	9,903	248	2.50%
33	Service Installation Fees (Line 28)	10,728	268	2.50%
34	**COMPOSITE RATE**	258,030	6,450	2.50%

Column:
(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 - 1995
UNDER PRESENT INCOME

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 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%)**	1,352	0	1,352	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	1,035	0	1,035	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	1,035	0	1,035		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	3,852	0	3,852		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	3,852	0	3,852		
10	Non-used & Useful Percent			29.29%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(1,128)	(1,128)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	3,852	(1,128)	2,724		
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)**	6,239	(1,128)	5,111		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 - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	30,034	0	30,034	B-4(W)
3	Less:				
4	O & M Expenses	25,456	0	25,456	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	6,586	0	6,586	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	6,239	(1,128)	5,111	B-15(W)
8	Pre-Tax Operating Expenses	38,281	(1,128)	37,153	
9	**PRE-TAX OPERATING INCOME**	(8,247)	1,128	(7,119)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(8,247)	1,128	(7,119)	
12	Less:				
13	Interest Expense:				
14	Rate Base	157,462	0	157,462	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	7,952	0	7,952	C-3
17	Net Taxable Income (L11 - L16)	(16,199)	1,128	(15,071)	
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)	(6,249)	435	(5,814)	
20	Less:				
21	Parent Debt Adjustment	445	0	445	C-1(W)
22	Investment Tax Credit	71	0	71	C-7(W)
23	**TOTAL INCOME TAXES**	(6,765)	435	(6,329)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Bradford / Keystone Club Estates
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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:

		1995 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 (%)	24.09%	0.00%	24.09%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	354,682	0	354,682	A-5 (W)
2	Utility Land & Land Rights	3,442	0	3,442	A-5 (W)
3	Non-Used and Useful	(39,058)	0	(39,058)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(55,173)	0	(55,173)	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	2,166	0	2,166	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	(517)	0	(517)	Vol. II
13	Deferred Taxes	(6,765)	0	(6,765)	C-7 (W)
14	Working Capital Allowance	1,744	0	1,744	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	251,472	0	251,472	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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				
7		0	0	
8	B. UTILITY LAND & LAND RIGHTS:			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	C. NON-USED AND USEFUL:			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	D. CONSTRUCTION WORK IN PROGRESS:			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	E. ACCUMULATED DEPRECIATION:			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	F. CIAC:			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	SUBTOTAL	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	**12/31/80 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	**06/30/93 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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

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

5/30/95 8:10 AM A04W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) 1995 PLANT IN SERVICE Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 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	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	64,982	10	0	10	64,992	0	64,992	64,987	0	64,987
20	321.3 Permeators	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
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	68,254	291	0	291	68,545	0	68,545	68,400	0	68,400
27	333.4 Services	0	410	0	410	410	0	410	205	0	205
28	334.4 Meters & Meter Installation	8,925	439	0	439	9,364	0	9,364	9,144	0	9,144
29	335.4 Hydrants	0	16	0	16	16	0	16	8	0	8
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	274	0	0	0	274	0	274	274	0	274
33	304.5 Structures & Improvements	2,445	297	(3)	293	2,738	0	2,738	2,592	0	2,592
34	340.5 Office Furniture & Equipment	1,492	214	0	214	1,706	0	1,706	1,599	0	1,599
35	340.51 Computer Equipment	3,676	396	0	396	4,072	0	4,072	3,874	0	3,874
36	341.5 Transportation Equipment	2,237	291	(136)	155	2,391	0	2,391	2,314	0	2,314
37	342.5 Stores Equipment	24	1	0	1	25	0	25	25	0	25
38	343.5 Tools, Shop & Garage Equipment	836	84	(0)	83	919	0	919	878	0	878
39	344.5 Laboratory Equipment	237	587	0	587	824	0	824	531	0	531
40	345.5 Power Operated Equipment	829	27	(1)	27	855	0	855	842	0	842
41	346.5 Communication Equipment	377	119	0	119	496	0	496	437	0	437
42	347.5 Miscellaneous Equipment	199	14	(3)	10	210	0	210	204	0	204
43	348.5 Other Tangible Plant	6	314	0	314	319	0	319	162	0	162
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**	67,754	10	0	10	67,764	0	67,764	67,759	0	67,759
47	**TRANSMISSION & DISTRIBUTION**	134,592	1,156	0	1,156	135,748	0	135,748	135,170	0	135,170
48	**GENERAL PLANT**	12,632	2,342	(144)	2,198	14,830	0	14,830	13,732	0	13,732
49	**TOTAL PLANT IN SERVICE**	356,441	3,508	(144)	3,364	359,805	0	359,805	358,124	0	358,124
50	**LAND & LAND RIGHTS**	3,442	0	0	0	3,442	0	3,442	3,442	0	3,442
51	**TOTAL PIS LESS LAND**	352,999	3,508	(144)	3,364	356,363	0	356,363	354,682	0	354,682

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Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Lakeside
Docket No. 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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	64,982	64,982	64,982	64,982	64,982	64,982	64,982	64,982	64,982	64,982	64,982	64,982	64,982	10	64,987
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	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	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	68,256	68,256	68,256	68,256	68,256	68,256	68,256	68,256	68,256	68,256	68,256	68,298	68,545	291	68,400
27	333 4 Services	0	3	3	3	3	3	3	3	3	3	8	8	418	410	205
28	334 4 Meters & Meter Installation	8,925	8,926	8,926	8,926	8,926	8,926	8,926	8,926	8,926	8,926	8,932	8,932	9,364	439	9,144
29	335 4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	0	16	16	8
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	274	274	274	274	274	274	274	274	274	274	274	274	274	0	274
33	304 5 Structures & Improvements	2,445	2,447	2,451	2,455	2,458	2,459	2,592	2,592	2,592	2,592	2,592	2,592	2,738	293	2,592
34	340 5 Office Furniture & Equipment	1,492	1,493	1,496	1,499	1,501	1,502	1,598	1,598	1,598	1,598	1,598	1,598	1,706	214	1,599
35	340 51 Computer Equipment	3,676	3,678	3,683	3,688	3,693	3,695	3,871	3,872	3,872	3,872	3,872	3,872	4,072	396	3,874
36	341 5 Transportation Equipment	2,237	2,238	2,241	2,241	2,243	2,245	2,373	2,373	2,373	2,373	2,373	2,373	2,391	155	2,314
37	342 5 Stores Equipment	24	24	24	24	24	24	25	25	25	25	25	25	25	1	25
38	343 5 Tools, Shop & Garage Equipment	836	837	838	839	840	840	877	877	877	877	877	877	919	63	878
39	344 5 Laboratory Equipment	237	241	248	256	262	265	527	528	528	528	528	528	824	567	531
40	345 5 Power Operated Equipment	829	829	829	830	830	830	842	842	842	842	842	842	855	27	842
41	346 5 Communication Equipment	377	378	379	381	382	383	436	436	436	436	436	436	486	110	437
42	347 5 Miscellaneous Equipment	199	199	200	200	200	200	206	206	206	206	206	206	218	10	204
43	348 5 Other Tangible Plant	6	6	11	16	19	21	160	161	161	161	161	161	319	314	162
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**	67,754	67,754	67,754	67,754	67,754	67,754	67,754	67,754	67,754	67,754	67,754	67,754	67,764	10	67,759
47	**TRANSMISSION & DISTRIBUTION**	134,592	134,600	134,600	134,600	134,600	134,600	134,600	134,600	134,600	134,600	134,610	134,610	135,748	1,156	135,170
48	**GENERAL PLANT**	12,632	12,647	12,676	12,703	12,726	12,738	13,781	13,783	13,783	13,783	13,783	13,783	14,830	2,198	13,732
49	**TOTAL PLANT IN SERVICE**	356,441	356,464	356,493	356,520	356,543	356,555	357,599	357,600	357,600	357,600	357,610	357,610	359,805	3,364	358,124
50	**LAND & LAND RIGHTS**	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	3,442	0	3,442
51	**TOTAL PIS LESS LAND**	352,999	353,022	353,050	353,078	353,101	353,113	354,156	354,158	354,158	354,158	354,168	354,168	356,363	3,364	354,682

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim (x) Final ( )
Historical ( ) Projected (x)
Simple Ave. (x) 13 Month Ave. ( )
FPSC Uniform ( ) FPSC Non-uniform (x) Non FPSC ( )

Explanation: Provide a schedule of last 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) 1995 Net Additions	(15) Average Balance 1995
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	10	10	5
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	2	0	0	0	0	0	0	0	0	2	0	287	291	146
27	333.4 Services	3	0	0	0	0	0	0	0	0	3	0	403	410	205
28	334.4 Meters & Meter Installation	3	0	0	0	0	0	0	0	0	4	0	432	439	219
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	16	16	8
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	2	4	4	3	2	132	0	0	0	0	0	147	293	147
34	340.5 Office Furniture & Equipment	1	3	3	2	1	95	0	0	0	0	0	108	214	107
35	340.51 Computer Equipment	3	5	5	4	2	177	0	0	0	0	0	200	396	198
36	341.5 Transportation Equipment	2	3	(0)	2	1	128	(0)	0	0	0	0	18	155	77
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
38	343.5 Tools, Shop & Garage Equipment	1	1	1	1	0	37	0	0	0	0	0	42	83	42
39	344.5 Laboratory Equipment	4	7	8	6	3	262	1	0	0	0	0	296	587	293
40	345.5 Power Operated Equipment	0	0	0	0	0	12	0	0	0	0	0	13	27	13
41	346.5 Communication Equipment	1	1	2	1	1	53	0	0	0	0	0	60	119	59
42	347.5 Miscellaneous Equipment	0	0	0	0	0	6	0	0	0	0	0	4	10	5
43	348.5 Other Tangible Plant	2	4	4	3	2	140	0	0	0	0	0	158	314	157
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	10	10	5
47	**TRANSMISSION & DISTRIBUTION**	8	0	0	0	0	0	0	0	0	10	0	1,138	1,156	578
48	**GENERAL PLANT**	15	28	27	23	12	1,043	2	0	0	0	0	1,047	2,198	1,098
49	**TOTAL NET ADDITIONS**	23	28	27	23	12	1,043	2	0	0	10	0	2,195	3,364	1,681
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	23	28	27	23	12	1,043	2	0	0	10	0	2,195	3,364	1,681

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Ave Gross Additions 1995
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	10	10	5
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	2	0	0	0	0	0	0	0	0	2	0	287	291	146
27	333.4 Services	3	0	0	0	0	0	0	0	0	3	0	403	410	205
28	334.4 Meters & Meter Installation	3	0	0	0	0	0	0	0	0	4	0	432	439	219
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	16	16	8
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	2	4	4	3	2	132	0	0	0	0	0	150	297	148
34	340.5 Office Furniture & Equipment	1	3	3	2	1	95	0	0	0	0	0	108	214	107
35	340.51 Computer Equipment	3	5	5	4	2	177	0	0	0	0	0	200	396	198
36	341.5 Transportation Equipment	2	4	4	3	1	130	0	0	0	0	0	147	291	146
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
38	343.5 Tools, Shop & Garage Equipment	1	1	1	1	0	37	0	0	0	0	0	42	84	42
39	344.5 Laboratory Equipment	4	7	8	6	3	262	1	0	0	0	0	296	587	293
40	345.5 Power Operated Equipment	0	0	0	0	0	12	0	0	0	0	0	14	27	14
41	346.5 Communication Equipment	1	1	2	1	1	53	0	0	0	0	0	60	119	59
42	347.5 Miscellaneous Equipment	0	0	0	0	0	6	0	0	0	0	0	7	14	7
43	348.5 Other Tangible Plant	2	4	4	3	2	140	0	0	0	0	0	158	314	157
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	10	10	5
47	**TRANSMISSION & DISTRIBUTION**	6	0	0	0	0	0	0	0	0	10	0	1,138	1,156	578
48	**GENERAL PLANT**	15	29	32	24	12	1,044	3	0	0	0	0	1,183	2,342	1,171
49	*TOTAL GROSS ADDITIONS*	23	29	32	24	12	1,044	3	0	0	10	0	2,331	3,508	1,754
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	TOTAL PIS LESS LAND	23	29	32	24	12	1,044	3	0	0	10	0	2,331	3,508	1,754

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	3	3	2
36	341.5 Transportation Equipment	0	1	4	1	0	1	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	129	138	69
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	1	1	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	3	3	2
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	1	4	1	0	2	0	0	0	0	0	0	0	0
49	**TOTAL RETIREMENTS**	0	1	4	1	0	2	0	0	0	0	0	136	144	72
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	1	4	1	0	2	0	0	0	0	0	136	144	72

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg [x] 13 Month Avg [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 8 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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 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	64,987	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	68,400	63.37%	43,348
27	333.4 Services	205	0.00%	0
28	334.4 Meters & Meter Installation	9,144	0.00%	0
29	335.4 Hydrants	8	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	274	0.00%	0
33	304.5 Structures & Improvements	2,592	0.00%	0
34	340.5 Office Furniture & Equipment	1,599	0.00%	0
35	340.51 Computer Equipment	3,874	0.00%	0
36	341.5 Transportation Equipment	2,314	0.00%	0
37	342.5 Stores Equipment	25	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	878	0.00%	0
39	344.5 Laboratory Equipment	531	0.00%	0
40	345.5 Power Operated Equipment	842	0.00%	0
41	346.5 Communication Equipment	437	0.00%	0
42	347.5 Miscellaneous Equipment	204	0.00%	0
43	348.5 Other Tangible Plant	162	0.00%	0
44	**INTANGIBLE PLANT**	0	0.00%	0
45	**SUPPLY & PUMPING**	141,463	0.00%	0
46	**WATER TREATMENT PLANT**	67,759	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	135,170	32.07%	43,348
48	**GENERAL PLANT**	13,732	0.00%	0
49	**TOTAL PLANT IN SERVICE**	358,124	12.10%	43,348
50	**LAND & LAND RIGHTS**	3,442	0.00%	0
51	**TOTAL PIS LESS LAND**	354,682	12.22%	43,348

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	43,348	0	43,348	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(4,290)	0	(4,290)	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**	39,058	0	39,058	

5/30/95 8:39 AM A07W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
4	1985 Retirements	0
5	1985 Adjustments	0
		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
		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
		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
		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
		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
		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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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**		31,894
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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

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

5/30/95 8:40 AM A08W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 ACCUMULATED DEPRECIATION Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) 1995 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) 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	689	239	928	0	928	809	0	809
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	1,617	615	2,232	0	2,232	1,925	0	1,925
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	4,981	2,846	7,827	0	7,827	6,404	0	6,404
14	311.2 Pumping Equipment	1,960	1,119	3,079	0	3,079	2,520	0	2,520
15	339.2 Other Plant & Miscellaneous	14,604	1,417	16,021	0	16,021	15,313	0	15,313
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	5,687	2,957	8,644	0	8,644	7,166	0	7,166
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	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
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	5,023	1,550	6,573	0	6,573	5,798	0	5,798
26	331.4 Transmission & Distribution	5,972	1,594	7,566	0	7,566	6,769	0	6,769
27	333.4 Services	0	5	5	0	5	3	0	3
28	334.4 Meters & Meter Installation	2,007	457	2,464	0	2,464	2,236	0	2,236
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	555	62	616	0	616	585	0	585
34	340.5 Office Furniture & Equipment	670	107	777	0	777	724	0	724
35	340.51 Computer Equipment	1,224	646	1,870	0	1,870	1,547	0	1,547
36	341.5 Transportation Equipment	1,476	250	1,726	0	1,726	1,601	0	1,601
37	342.5 Stores Equipment	7	1	8	0	8	8	0	8
38	343.5 Tools, Shop & Garage Equipment	415	55	470	0	470	442	0	442
39	344.5 Laboratory Equipment	60	35	95	0	95	77	0	77
40	345.5 Power Operated Equipment	803	69	872	0	872	837	0	837
41	346.5 Communication Equipment	187	44	231	0	231	209	0	209
42	347.5 Miscellaneous Equipment	29	11	39	0	39	34	0	34
43	348.5 Other Tangible Plant	158	16	174	0	174	166	0	166
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	23,851	6,236	30,087	0	30,087	26,971	0	26,971
46	**WATER TREATMENT PLANT**	5,687	2,957	8,644	0	8,644	7,166	0	7,166
47	**TRANSMISSION & DISTRIBUTION**	13,002	3,606	16,608	0	16,608	14,806	0	14,806
48	**GENERAL PLANT**	5,584	1,295	6,879	0	6,879	6,230	0	6,230
49	**TOTAL ACCUMULATED DEPRECIATION**	48,124	14,094	62,218	0	62,218	55,173	0	55,173

5/30/95 8:40 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
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	689	709	729	749	769	789	808	828	848	868	888	908	928	239	809
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	1,617	1,668	1,719	1,770	1,821	1,872	1,926	1,977	2,028	2,079	2,130	2,181	2,232	615	1,925
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	4,981	5,218	5,455	5,692	5,929	6,166	6,405	6,642	6,879	7,116	7,353	7,590	7,827	2,846	6,404
14	311.2 Pumping Equipment	1,980	2,053	2,146	2,239	2,332	2,425	2,521	2,614	2,707	2,800	2,893	2,986	3,079	1,119	2,520
15	339.2 Other Plant & Miscellaneous	14,604	14,722	14,840	14,958	15,076	15,194	15,313	15,431	15,549	15,667	15,785	15,903	16,021	1,417	15,313
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	5,687	5,933	6,179	6,425	6,671	6,917	7,166	7,414	7,660	7,906	8,152	8,398	8,644	2,957	7,166
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	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	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	5,023	5,152	5,281	5,410	5,539	5,668	5,799	5,928	6,057	6,186	6,315	6,444	6,573	1,550	5,798
26	331.4 Transmission & Distribution	5,972	6,105	6,238	6,371	6,504	6,637	6,768	6,901	7,034	7,167	7,300	7,433	7,566	1,594	6,769
27	333.4 Services	0	0	0	0	0	0	5	5	5	5	5	5	5	5	3
28	334.4 Meters & Meter Installation	2,007	2,045	2,083	2,121	2,159	2,197	2,236	2,274	2,312	2,350	2,388	2,426	2,464	457	2,236
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	555	560	565	570	575	580	590	595	600	605	610	615	616	62	585
34	340.5 Office Furniture & Equipment	670	679	688	697	706	715	723	732	741	750	759	768	777	107	724
35	340.51 Computer Equipment	1,224	1,278	1,332	1,386	1,440	1,494	1,548	1,600	1,654	1,708	1,762	1,816	1,870	646	1,547
36	341.5 Transportation Equipment	1,476	1,508	1,540	1,568	1,599	1,631	1,663	1,695	1,727	1,759	1,791	1,823	1,726	250	1,601
37	342.5 Stores Equipment	7	7	7	7	7	7	8	8	8	8	8	8	8	1	8
38	343.5 Tools, Shop & Garage Equipment	415	420	425	430	435	440	440	445	450	455	460	465	470	55	442
39	344.5 Laboratory Equipment	60	63	66	69	72	75	77	80	83	86	89	92	95	35	77
40	345.5 Power Operated Equipment	803	809	815	821	827	833	837	843	849	855	861	867	872	69	837
41	346.5 Communication Equipment	187	191	195	199	203	207	207	211	215	219	223	227	231	44	209
42	347.5 Miscellaneous Equipment	29	30	31	32	33	34	37	38	39	40	41	42	39	11	34
43	348.5 Other Tangible Plant	158	159	160	161	162	163	168	169	170	171	172	173	174	16	166
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	23,851	24,370	24,889	25,408	25,927	26,446	26,973	27,492	28,011	28,530	29,049	29,568	30,087	6,236	26,971
46	**WATER TREATMENT PLANT**	5,687	5,933	6,179	6,425	6,671	6,917	7,166	7,414	7,660	7,906	8,152	8,398	8,644	2,957	7,166
47	**TRANSMISSION & DISTRIBUTION**	13,002	13,302	13,602	13,902	14,202	14,502	14,808	15,108	15,408	15,708	16,008	16,308	16,608	3,608	14,808
48	**GENERAL PLANT**	5,584	5,704	5,823	5,939	6,058	6,178	6,296	6,415	6,535	6,655	6,775	6,895	6,879	1,295	6,230
49	**TOTAL WATER ACCUM. DEPR.**	48,124	49,309	50,493	51,674	52,858	54,043	55,245	56,429	57,614	58,799	59,984	61,166	62,218	14,094	55,173

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Net Additions 1995
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	120
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	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	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	131	133	133	133	133	133	133	1,594	797
27	333.4 Services	0	0	0	0	0	5	0	0	0	0	0	0	5	3
28	334.4 Meters & Meter Installation	38	38	38	38	38	39	38	38	38	38	38	38	457	229
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	10	5	5	5	5	5	2	62	31
34	340.5 Office Furniture & Equipment	9	9	9	9	9	8	9	9	9	9	9	9	107	54
35	340.51 Computer Equipment	54	54	54	54	54	52	54	54	54	54	54	54	646	323
36	341.5 Transportation Equipment	32	31	28	31	32	33	32	32	32	32	32	(97)	250	125
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	3	3	3	3	3	2	3	3	3	3	3	3	35	18
40	345.5 Power Operated Equipment	6	6	6	6	6	4	6	6	6	6	6	5	69	35
41	346.5 Communication Equipment	4	4	4	4	4	0	4	4	4	4	4	4	44	22
42	347.5 Miscellaneous Equipment	1	1	1	1	1	3	1	1	1	1	1	(2)	11	5
43	348.5 Other Tangible Plant	1	1	1	1	1	5	1	1	1	1	1	1	16	8
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	3,120
46	**WATER TREATMENT PLANT**	246	246	246	246	246	251	246	246	246	246	246	246	2,957	1,479
47	**TRANSMISSION & DISTRIBUTION**	300	300	300	300	300	306	300	300	300	300	300	300	3,606	1,804
48	**GENERAL PLANT**	120	119	116	119	120	117	120	120	120	120	120	(16)	1,295	649
49	**TOTAL NET ADDITIONS**	1,185	1,184	1,181	1,184	1,185	1,201	1,185	1,185	1,185	1,185	1,185	1,049	14,094	7,052

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Average Gross Add. 1995
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	303.1 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	120
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	238	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	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	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	131	133	133	133	133	133	133	1,594	797
27	333.4 Services	0	0	0	0	0	5	0	0	0	0	0	0	5	3
28	334.4 Meters & Meter Installation	38	38	38	38	38	39	38	38	38	38	38	38	457	229
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	10	5	5	5	5	5	5	65	33
34	340.5 Office Furniture & Equipment	9	9	9	9	9	8	9	9	9	9	9	8	107	54
35	340.51 Computer Equipment	54	54	54	54	54	52	54	54	54	54	54	54	646	323
36	341.5 Transportation Equipment	32	32	32	32	32	34	32	32	32	32	32	32	386	193
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	28
39	344.5 Laboratory Equipment	3	3	3	3	3	2	3	3	3	3	3	3	35	18
40	345.5 Power Operated Equipment	6	6	6	6	6	4	6	6	6	6	6	6	70	35
41	346.5 Communication Equipment	4	4	4	4	4	0	4	4	4	4	4	4	44	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	1	1	1	1	1	5	1	1	1	1	1	1	16	8
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	3,120
46	**WATER TREATMENT PLANT**	246	246	246	246	246	251	246	246	246	246	246	246	2,957	1,479
47	**TRANSMISSION & DISTRIBUTION**	300	300	300	300	300	306	300	300	300	300	300	300	3,606	1,804
48	**GENERAL PLANT**	120	120	120	120	120	119	120	120	120	120	120	120	1,439	722
49	**TOTAL GROSS ADDITIONS**	1,185	1,185	1,185	1,185	1,185	1,203	1,185	1,185	1,185	1,185	1,185	1,185	14,238	7,125

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of last year retirements for accumulated depreciation by account for each month of the last 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) 1995 Total Retirements	(15) Average Retirements 1995
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	3	3	2
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	1	4	1	0	1	0	0	0	0	0	129	136	68
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	1	1	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	3	3	2
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	1	4	1	0	2	0	0	0	0	0	136	144	72
49	**TOTAL RETIREMENTS**	0	1	4	1	0	2	0	0	0	0	0	136	144	72

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 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	809	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	1,925	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	6,404	0.00%	0
14	311.2 Pumping Equipment	2,520	0.00%	0
15	339.2 Other Plant & Miscellaneous	15,313	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	7,166	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	5,798	0.00%	0
26	331.4 Transmission & Distribution	6,769	63.37%	4,290
27	333.4 Services	3	0.00%	0
28	334.4 Meters & Meter Installation	2,236	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	585	0.00%	0
34	340.5 Office Furniture & Equipment	724	0.00%	0
35	340.51 Computer Equipment	1,547	0.00%	0
36	341.5 Transportation Equipment	1,601	0.00%	0
37	342.5 Stores Equipment	8	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	442	0.00%	0
39	344.5 Laboratory Equipment	77	0.00%	0
40	345.5 Power Operated Equipment	837	0.00%	0
41	346.5 Communication Equipment	209	0.00%	0
42	347.5 Miscellaneous Equipment	34	0.00%	0
43	348.5 Other Tangible Plant	166	0.00%	0
44	**INTANGIBLE PLANT**	0	0.00%	0
45	**SUPPLY & PUMPING**	26,971	0.00%	0
46	**WATER TREATMENT PLANT**	7,166	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	14,806	28.97%	4,290
48	**GENERAL PLANT**	6,230	0.00%	0
49	**TOTAL**	55,173	7.78%	4,290

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.

5/30/95 9:19 AM A11W1.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	**06/30/93 Balance Per Docket No. 940081-WS, Order No. PSC-95-0269-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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

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

5/30/95 9:19 AM A11W2.XLS

Note May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	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	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	32.07%	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)

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/95	Net Additions	Average Balance 1995
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

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

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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 - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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

560

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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**	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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
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 ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	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	1,939	453	2,392	0	2,392	2,166	0	2,166	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	28.97%	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**	1,939	453	2,392	0	2,392	2,166	0	2,166	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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
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	1,939	1,977	2,015	2,053	2,091	2,129	2,164	2,202	2,240	2,278	2,316	2,354	2,392	453	2,166
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	1,939	1,977	2,015	2,053	2,091	2,129	2,164	2,202	2,240	2,278	2,316	2,354	2,392	453	2,166

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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	227
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	227

567

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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	227
4	Contributed Lines	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
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	227

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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)*

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	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 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

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

	(1)	(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	13,954	0	13,954	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	1,744	0	1,744	

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,596,238	335,186,496	287,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,408,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	GROSS UTILITY PLANT	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,092,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,364,671)	(82,180,419)	(83,185,366)	(84,116,690)	(84,815,719)	(79,311,049)
7															
8	NET UTILITY PLANT	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,858	247,657	251,455	255,253	232,463
12															
13	INVESTMENT IN UTILITY PLANT	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,448,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	585,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	TOTAL OTHER INVESTMENTS	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,627,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,678,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	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
25	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
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,269	1,077,480	4,536,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

5/30/95 10:12 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/95	Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,884,195	3,805,757	3,828,103	3,926,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,268	383,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,823	219,163	222,703	226,243	203,088
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,698	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,948	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,987,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,688,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,067	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple 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	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,834	6,154,456	6,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
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	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,982,651	2,074,810	1,762,127	1,787,900	1,486,905	1,402,219	1,380,411	1,785,200	2,652,343
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	2,021,536	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,408	1,898,777	792,845	980,799	1,166,753	1,356,707	1,544,661	1,732,615	650,268	838,220	1,026,174	1,214,128	(88,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,158,360	2,412,421	2,967,857	3,511,665	4,163,786	4,595,178	4,954,773	5,597,553	6,002,174	4,847,215	4,408,962	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	968,787	1,342,836	1,718,543	1,739,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,782,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,666	14,869,968	13,947,056	14,730,574
27															

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,236,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,821,307	2,478,022
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	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,808,669	100,069,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,587	100,355,239
35	Accumulated Amortization	(23,786,888)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
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	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,195,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,516	108,577,311	108,934,394	110,839,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,928,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,186,839	306,311,119	306,474,076	309,214,095	306,570,466

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

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 Dated xx/xx/xx	0		xx/xx/xx Balance per Order No. xxxxxx Dated xx/xx/xx	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	0	12/31/95 BALANCE	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	12.22%	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 - %	7.78%	A-9 (W)	
19	AVERAGE NON-USED & USEFUL AMOUNT	0		
20	NET NON-USED AND USEFUL AMOUNT	0		A-7 (W)

5/30/95 10:12 AM A20W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - WATER - 1995
DEFERRED DEBITS

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	**12/31/94 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	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

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SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	13,954	0	13,954	4,307	18,261	30.87%	B-4(W), B-3(W)
3	Other Revenue	45	0	45	0	45		B-4(W)
4	**TOTAL OPERATING REVENUES**	13,999	0	13,999	4,307	18,306		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	13,954	0	13,954	0	13,954		B-5(W)
7	Depreciation net of CIAC Amort	12,775	0	12,775	0	12,775		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,005	(10)	995	194 (A)	1,189		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(10,843)	4	(10,839)	1,587 (B)	(9,252)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	16,891	(6)	16,885	1,781	18,666		
12	**NET OPERATING INCOME**	(2,892)	6	(2,886)	2,526	(360)		
13	**RATE BASE**	251,472	0	251,472		251,472		A-1(W)
14	**RATE OF RETURN**	(1.15%)		(1.15%)		(0.14%)		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 - 1995
PRESENT AND REQUIRED

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	13,954	0	13,954	47,103		61,057	337.56%	B-4(W),B-3(W)
3	Other Revenue	45	0	45	0		45		B-4(W)
4	**TOTAL OPERATING REVENUES**	13,999	0	13,999	47,103		61,102		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	13,954	0	13,954	0		13,954		B-5(W)
7	Depreciation net of CIAC Amort	12,775	0	12,775	0		12,775		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,005	(10)	995	2,120	(A)	3,115		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(10,843)	4	(10,839)	17,352	(B)	6,513		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	16,891	(6)	16,885	19,472		36,357		
12	**NET OPERATING INCOME**	(2,892)	6	(2,886)	27,631		24,745		
13	**RATE BASE**	251,472	0	251,472			251,472		A-1(W)
14	**RATE OF RETURN**	(1.15%)		(1.15%)			9.84%		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.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 (%)	11.19%	-12.74%	D-1(W)	
3	Rate of Return (%)	9.84%	-0.14%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	251,472	251,472	A-1(W)	
6	Required / Requested Income (L3 x L5)	24,745	(360)		
7	Adjusted Income Under Present Rates	(2,886)	(2,886)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	27,631	2,526		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(6,999)	
10	Revenue adjustment Before RAF (L8 / L9)	44,983	4,113		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	47,103	4,307		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	44,983	4,113		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	17,352	1,587		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,120	194		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	27,631	2,526		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.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
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. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(10)	
41			
42		(10)	
43	F. INCOME TAXES:		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	4	
45			
46	2.	0	
47			
48		4	
49			
50			
51	TOTAL WATER INCOME ADJUSTMENTS	(6)	

6/1/95 1:54 PM B03W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	13,954	0	13,954
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	13,954	0	13,954
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**	13,954	0	13,954
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**	13,999	0	13,999

6/2/95 10:39 AM B04W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .8) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	3,600	0	3,600	214	0	214	934	0	934	2,452	0	2,452
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	894	0	894	53	0	53	232	0	232	609	0	609
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,781	0	1,781	1,734	0	1,734	3	0	3	44	0	44
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	1,084	0	1,084	1,084	0	1,084	0	0	0	0	0	0
8	620 Materials & Supplies	2,529	0	2,529	2,361	0	2,361	52	0	52	117	0	117
9	631 Contractual Services - Eng.	20	0	20	0	0	0	0	0	0	20	0	20
10	632 Contractual Services - Acct.	104	0	104	0	0	0	0	0	0	104	0	104
11	633 Contractual Services - Legal	62	0	62	0	0	0	0	0	0	62	0	62
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	809	0	809	648	0	648	0	0	0	161	0	161
14	641 Rental of Real Building/Real Property	93	0	93	0	0	0	0	0	0	93	0	93
15	642 Rental of Equipment	158	0	158	154	0	154	0	0	0	4	0	4
16	650 Transportation Expense	755	0	755	673	0	673	36	0	36	45	0	45
17	656 Insurance - Vehicle	71	0	71	0	0	0	0	0	0	71	0	71
18	657 Insurance - General Liability	146	0	146	0	0	0	0	0	0	146	0	146
19	658 Insurance - Workman's Comp	65	0	65	4	0	4	17	0	17	44	0	44
20	659 Insurance - Other	15	0	15	0	0	0	0	0	0	15	0	15
21	660 Advertising Expense	16	0	16	0	0	0	0	0	0	16	0	16
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	35	0	35	0	0	0	0	0	0	35	0	35
24	670 Bad Debt Expense	127	0	127	0	0	0	127	0	127	0	0	0
25	675 Miscellaneous Expenses	1,591	0	1,591	553	0	553	318	0	318	719	0	719
26	TOTAL WATER O & M EXPENSES	13,954	0	13,954	7,478	0	7,478	1,720	0	1,720	4,757	0	4,757

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non uniform [x] Non FPSC [ ]

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	303	284	321	309	307	306	298	297	292	301	290	294	3,600	0	3,600
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	75	70	80	77	76	76	74	74	73	75	72	73	894	0	894
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	149	149	149	149	149	143	149	149	149	149	149	149	1,781	0	1,781
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	90	90	90	90	90	94	90	90	90	90	90	90	1,084	0	1,084
8	620.1-.8 Materials & Supplies	211	210	212	211	211	216	210	210	210	210	210	210	2,530	0	2,530
9	631.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	20	0	20
10	632.1-.8 Contractual Services - Acct.	9	8	9	9	9	9	9	9	9	9	8	9	104	0	104
11	633.1-.8 Contractual Services - Legal	5	5	5	5	5	5	5	5	5	5	5	5	62	0	62
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	66	67	67	65	68	68	68	66	68	68	809	0	809
14	641.1-.8 Rental of Real Building/Real Property	8	7	8	8	8	8	8	8	8	8	8	8	93	0	93
15	642.1-.8 Rental of Equipment	13	13	14	13	13	10	13	13	13	13	13	13	158	0	158
16	650.1-.8 Transportation Expense	63	62	63	63	63	64	63	63	63	63	63	63	755	0	755
17	656.1-.8 Insurance - Vehicle	6	6	6	6	6	6	6	6	6	6	6	6	71	0	71
18	657.1-.8 Insurance - General Liability	12	12	13	13	12	12	12	12	12	12	12	12	148	0	148
19	658.1-.8 Insurance - Workmen's Comp	5	5	6	6	5	5	5	5	5	5	5	5	64	0	64
20	659.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	15	0	15
21	660.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	16	0	16
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	35	0	35
24	670.1-.8 Bad Debt Expense	11	10	11	11	11	11	11	11	10	11	10	11	127	0	127
25	675.1-.8 Miscellaneous Expenses	135	128	142	136	135	138	130	130	129	131	128	129	1,691	0	1,691
26	TOTAL WATER O & M EXPENSES	1,168	1,132	1,201	1,179	1,175	1,174	1,159	1,158	1,149	1,165	1,144	1,162	13,955	0	13,955

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6) - WATER

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

TOTAL INCLUDING ACQUISITION EXPENSES

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	23	19	32	20	22	24	12	12	12	13	12	12	214	0	214
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	6	5	8	5	5	6	3	3	3	3	3	3	53	0	53
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	0	1,734
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	90	90	90	90	90	94	90	90	90	90	90	90	1,084	0	1,084
8	620.1-.6 Materials & Supplies	197	196	197	197	197	202	196	196	196	196	196	196	2,361	0	2,361
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	53	54	52	54	53	52	55	55	55	55	55	55	648	0	648
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	154	0	154
16	650.1-.6 Transportation Expense	56	56	56	56	56	57	56	56	56	56	56	56	673	0	673
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	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	49	46	54	47	48	51	43	43	43	43	43	43	553	0	553
26	**TOTAL WATER DIRECT O & M EXPENSES**	633	624	648	627	630	636	613	614	613	615	614	613	7,478	0	7,478

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	78	71	79	78	79	78	80	79	77	80	77	79	934	0	934
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	19	18	20	19	20	19	20	20	19	20	19	20	232	0	232
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	52	0	52
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	36	0	36
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	1	1	1	1	1	1	1	1	1	1	1	1	17	0	17
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	11	10	11	11	11	11	11	11	10	11	10	11	127	0	127
25	675.7 Miscellaneous Expenses	27	24	27	27	27	26	27	27	26	27	26	27	318	0	318
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	144	131	145	144	145	143	147	145	142	147	142	145	1,720	0	1,720

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	202	194	210	210	206	204	206	206	203	208	200	209	2,452	0	2,452
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	50	48	52	52	51	51	51	51	50	52	50	50	609	0	609
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	4	3	4	4	4	4	4	4	4	4	4	4	44	0	44
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	10	9	10	10	10	10	10	10	10	10	10	10	117	0	117
9	631.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	20	0	20
10	632.8 Contractual Services - Acct.	9	8	9	9	9	9	9	9	9	9	8	9	104	0	104
11	633.8 Contractual Services - Legal	5	5	5	5	5	5	5	5	5	5	5	5	62	0	62
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	13	13	14	14	14	13	14	14	13	14	13	13	161	0	161
14	641.8 Rental of Real Building/Real Property	8	7	8	8	8	8	8	8	8	8	8	8	93	0	93
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
16	650.8 Transportation Expense	4	4	4	4	4	4	4	4	4	4	4	4	45	0	45
17	656.8 Insurance - Vehicle	6	6	6	6	6	6	6	6	6	6	6	6	71	0	71
18	657.8 Insurance - General Liability	12	12	13	13	12	12	12	12	12	12	12	12	146	0	146
19	658.8 Insurance - Workman's Comp	4	3	4	4	4	4	4	4	4	4	4	4	44	0	44
20	659.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	15	0	15
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	16	0	16
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8 Reg. Comm. Exp. - Other	3	3	3	3	3	3	3	3	3	3	3	3	35	0	35
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	59	57	62	62	61	60	60	60	60	61	59	60	719	0	719
26	TOTAL WATER ALLOCATED A & G EXPENSES	391	376	406	407	400	396	399	399	394	403	388	394	4,757	0	4,757

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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
Recap Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES											
Line No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	3,600	0	0	0	0	0	0	0	0	0	0	3,600
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	894	0	0	0	0	0	0	0	0	0	0	894
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	0	0	0	0	0	0	0	0	0	1,781
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	0	0	0	0	0	0	0	0	0	0	1,084
8	620.1-.8 Materials & Supplies	2,529	0	0	0	0	0	0	0	0	0	0	2,529
9	631.1-.8 Contractual Services - Eng.	20	0	0	0	0	0	0	0	0	0	0	20
10	632.1-.8 Contractual Services - Acct.	104	0	0	0	0	0	0	0	0	0	0	104
11	633.1-.8 Contractual Services - Legal	62	0	0	0	0	0	0	0	0	0	0	62
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	0	0	0	0	0	0	0	0	0	0	809
14	641.1-.8 Rental of Real Building/Real Property	93	0	0	0	0	0	0	0	0	0	0	93
15	642.1-.8 Rental of Equipment	158	0	0	0	0	0	0	0	0	0	0	158
16	650.1-.8 Transportation Expense	755	0	0	0	0	0	0	0	0	0	0	755
17	656.1-.8 Insurance - Vehicle	71	0	0	0	0	0	0	0	0	0	0	71
18	657.1-.8 Insurance - General Liability	146	0	0	0	0	0	0	0	0	0	0	146
19	658.1-.8 Insurance - Workman's Comp	65	0	0	0	0	0	0	0	0	0	0	65
20	659.1-.8 Insurance - Other	15	0	0	0	0	0	0	0	0	0	0	15
21	660.1-.8 Advertising Expense	16	0	0	0	0	0	0	0	0	0	0	16
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	35	0	0	0	0	0	0	0	0	0	0	35
24	670.1-.8 Bad Debt Expense	127	0	0	0	0	0	0	0	0	0	0	127
25	675.1-.8 Miscellaneous Expenses	1,591	0	0	0	0	0	0	0	0	0	0	1,591
26	**TOTAL WATER O & M EXPENSES**	13,954	0	0	0	0	0	0	0	0	0	0	13,954

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 0f 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	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	214	0	0	0	0	0	0	0	0	0	0	214
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	53	0	0	0	0	0	0	0	0	0	0	53
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	0	0	0	0	0	0	0	0	1,734
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	0	0	0	0	0	0	0	0	0	0	1,084
8	620.1-.6	Materials & Supplies	2,361	0	0	0	0	0	0	0	0	0	0	2,361
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	0	0	0	0	0	0	0	0	0	0	648
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	0	0	0	0	0	0	0	0	0	0	154
16	650.1-.6	Transportation Expense	673	0	0	0	0	0	0	0	0	0	0	673
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	4	0	0	0	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	0	0	0	0	0	0	0	0	0	0	553
26		TOTAL WATER DIRECT O & M EXPENSES	7,478	0	0	0	0	0	0	0	0	0	0	7,478

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

592

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED CUSTOMER ACCOUNTS EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	934	0	0	0	0	0	0	0	0	0	0	934
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	232	0	0	0	0	0	0	0	0	0	0	232
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	0	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	0	0	0	0	0	0	0	0	0	0	52
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	0	0	0	0	0	0	0	0	0	0	36
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	17	0	0	0	0	0	0	0	0	0	0	17
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	0	0	0	0	0	0	0	0	0	127
25	675.7	Miscellaneous Expenses	318	0	0	0	0	0	0	0	0	0	0	318
26	TOTAL WATER CUSTOMER ACCOUNT EXPENSES		1,720	0	0	0	0	0	0	0	0	0	0	1,720

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED A&G EXPENSES							
Line No.	Account No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	2,452	0	0	0	0	0	0	0	0	0	0	2,452
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	609	0	0	0	0	0	0	0	0	0	0	609
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	44	0	0	0	0	0	0	0	0	0	0	44
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	0	0	0	0	0	0	0	0	0	0	117
9	631.8	Contractual Services - Eng.	20	0	0	0	0	0	0	0	0	0	0	20
10	632.8	Contractual Services - Acct.	104	0	0	0	0	0	0	0	0	0	0	104
11	633.8	Contractual Services - Legal	62	0	0	0	0	0	0	0	0	0	0	62
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	0	0	0	0	0	0	0	0	0	0	161
14	641.8	Rental of Real Building/Real Property	93	0	0	0	0	0	0	0	0	0	0	93
15	642.8	Rental of Equipment	4	0	0	0	0	0	0	0	0	0	0	4
16	650.8	Transportation Expense	45	0	0	0	0	0	0	0	0	0	0	45
17	656.8	Insurance - Vehicle	71	0	0	0	0	0	0	0	0	0	0	71
18	657.8	Insurance - General Liability	146	0	0	0	0	0	0	0	0	0	0	146
19	658.8	Insurance - Workman's Comp	44	0	0	0	0	0	0	0	0	0	0	44
20	659.8	Insurance - Other	15	0	0	0	0	0	0	0	0	0	0	15
21	660.8	Advertising Expense	16	0	0	0	0	0	0	0	0	0	0	16
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	35	0	0	0	0	0	0	0	0	0	0	35
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	719	0	0	0	0	0	0	0	0	0	0	719
26		TOTAL WATER A & G EXPENSES	4,757	0	0	0	0	0	0	0	0	0	0	4,757

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross-foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Historic Year Ended 12/31/94 (1)	Interim Test Year Ended 12/31/95 (2)	Difference Amount (3) - (2) = (4)	Difference % (4) / (2) = (5)
1	601.1-.8 Salaries & Wages - Employees	0	3,600	3,600	100.00%
2	603.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8 Employee Pensions & Benefits	0	894	894	100.00%
4	610.1-.8 Purchased Water	0	0	0	0.00%
5	615.1-.8 Purchased Power	0	1,781	1,781	100.00%
6	616.1-.8 Fuel for Power Production	0	0	0	0.00%
7	618.1-.8 Chemicals	0	1,084	1,084	100.00%
8	620.1-.8 Materials & Supplies	0	2,529	2,529	100.00%
9	631.1-.8 Contractual Services - Eng.	0	20	20	100.00%
10	632.1-.8 Contractual Services - Acct.	0	104	104	100.00%
11	633.1-.8 Contractual Services - Legal	0	62	62	100.00%
12	634.1-.8 Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8 Contractual Services - Other	0	809	809	100.00%
14	641.1-.8 Rental of Real Building/Real Property	0	93	93	100.00%
15	642.1-.8 Rental of Equipment	0	158	158	100.00%
16	650.1-.8 Transportation Expense	0	755	755	100.00%
17	656.1-.8 Insurance - Vehicle	0	71	71	100.00%
18	657.1-.8 Insurance - General Liability	0	146	146	100.00%
19	658.1-.8 Insurance - Workman's Comp	0	65	65	100.00%
20	659.1-.8 Insurance - Other	0	15	15	100.00%
21	660.1-.8 Advertising Expense	0	16	16	100.00%
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.8 Reg. Comm. Exp. - Other	0	35	35	100.00%
24	670.1-.8 Bad Debt Expense	0	127	127	100.00%
25	675.1-.8 Miscellaneous Expenses	0	1,591	1,591	100.00%
26	**TOTAL WATER O & M EXPENSES**	0	13,954	13,954	100.00%
27	**TOTAL (LESS ACCTS 666 & 667)**	0	13,919	13,919	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 - 1995
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6	Salaries & Wages - Employees		0	214	214	100.00%
2	603.1-.6	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits		0	53	53	100.00%
4	610.1-.6	Purchased Water		0	0	0	0.00%
5	615.1-.6	Purchased Power		0	1,734	1,734	100.00%
6	616.1-.6	Fuel for Power Production		0	0	0	0.00%
7	618.1-.6	Chemicals		0	1,084	1,084	100.00%
8	620.1-.6	Materials & Supplies		0	2,361	2,361	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	648	648	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	154	154	100.00%
16	650.1-.6	Transportation Expense		0	673	673	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	4	4	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	553	553	100.00%
26	**TOTAL WATER O & M EXPENSES**			0	7,478	7,478	100.00%
27	**TOTAL (LESS ACCTS 666 & 667)**			0	7,478	7,478	100.00%

NOTE: See Volume II for variance explanations.

5/30/95 11:55 AM B07W2.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees	0	934	934	100.00%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	0	232	232	100.00%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	0	3	3	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	52	52	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	36	36	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	17	17	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	127	127	100.00%
25	675.7	Miscellaneous Expenses	0	318	318	100.00%
26	**TOTAL WATER O & M EXPENSES**		0	1,720	1,719	100.00%
27	**TOTAL (LESS ACCTS 666 & 667)**		0	1,720	1,719	100.00%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	0	2,452	2,452	100.00%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	0	609	609	100.00%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	0	44	44	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	117	117	100.00%
9	631.8	Contractual Services - Eng.	0	20	20	100.00%
10	632.8	Contractual Services - Acct.	0	104	104	100.00%
11	633.8	Contractual Services - Legal	0	62	62	100.00%
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	0	161	161	100.00%
14	641.8	Rental of Real Building/Real Property	0	93	93	100.00%
15	642.8	Rental of Equipment	0	4	4	100.00%
16	650.8	Transportation Expense	0	45	45	100.00%
17	656.8	Insurance - Vehicle	0	71	71	100.00%
18	657.8	Insurance - General Liability	0	146	146	100.00%
19	658.8	Insurance - Workman's Comp	0	44	44	100.00%
20	659.8	Insurance - Other	0	15	15	100.00%
21	660.8	Advertising Expense	0	16	16	100.00%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.8	Reg. Comm. Exp. - Other	0	35	35	100.00%
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	0	719	719	100.00%
26		TOTAL WATER O & M EXPENSES	0	4,757	4,757	100.00%
27		TOTAL (LESS ACCTS 666 & 667)	0	4,721	4,722	100.00%

NOTE: See Volume II for variance explanations.

CONTRACTUAL SERVICES - 1995

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10
Page 1 of 1
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	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14
15 Amortization of Rate Case Expense:

		(A) Total	Water
16			
17			
18	Prior Unamortized Rate Case Expense		
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$0

28
29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.**			

5/30/95 1:40 PM B11W.XLS

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

30	Allocated Items	Allocation Basis	Recap Schedules
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (W)

Note: May not cross foot due to rounding

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1995 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**								0	
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**								0	
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**								0	
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.	64,987	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.	0	25	4.00%	0	0	0	0.00%	0	0
22		**TRANSMISSION & DISTRIBUTION**								0	
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	68,400	43	2.33%	1,594	0	1,594	63.37%	1,010	584
27	333.4	Services	205	40	2.50%	5	0	5	0.00%	0	5
28	334.4	Meters & Meter Installation	9,144	20	5.00%	457	0	457	0.00%	0	457
29	335.4	Hydrants	8	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**								0	
32	303.5	Land & Land Rights	274	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	2,592	40	2.50%	65	0	65	0.00%	0	65
34	340.5	Office Furniture & Equipment	1,599	15	6.67%	107	0	107	0.00%	0	107
35	340.51	Computer Equipment	3,874	6	16.67%	646	0	646	0.00%	0	646
36	341.5	Transportation Equipment	2,314	6	16.67%	386	0	386	0.00%	0	386
37	342.5	Stores Equipment	25	18	5.56%	1	0	1	0.00%	0	1
38	343.5	Tools, Shop & Garage	878	16	6.25%	55	0	55	0.00%	0	55
39	344.5	Laboratory Equipment	531	15	6.67%	35	0	35	0.00%	0	35
40	345.5	Power Operated Equipment	842	12	8.33%	70	0	70	0.00%	0	70
41	346.5	Communication Equipment	437	10	10.00%	44	0	44	0.00%	0	44
42	347.5	Miscellaneous Equipment	204	15	6.67%	14	0	14	0.00%	0	14
43	348.5	Other Tangible Plant	162	10	10.00%	16	0	16	0.00%	0	16
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**	67,759		4.36%	2,957	0	2,957	0.00%	0	2,957
47		**TRANSMISSION & DISTRIBUTION**	135,170		2.67%	3,606	0	3,606	28.01%	1,010	2,596
48		**GENERAL PLANT**	13,732		10.48%	1,439	0	1,439	0.00%	0	1,439
49		**TOTAL DEPRECIATION EXPENSE**	358,124		3.98%	14,238	0	14,238	7.09%	1,010	13,228
50		**LESS: AMORTIZATION OF CIAC**				(453)	0	(453		0	(453
51		**NET DEPRECIATION EXPENSE - WATER**				13,785	0	13,785		1,010	12,775

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

5/30/95 1:41 PM B13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1995 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	28.01%	0	0
5	Contributed Property Other Than Lines	0	3.75%	0	0	0	0.00%	0	0
6	Service Installation Fees	0	2.44%	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 - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 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	64,987	2,957	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	57,413	1,550	2.70%
16	**COMPOSITE RATE**	263,467	10,743	4.08%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	68,400	1,594	2.33%
20	335.4 Hydrants	8	0	0.00%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	68,408	1,594	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	9,144	457	5.00%
25	**COMPOSITE RATE**	9,144	457	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	205	5	2.44%
28	**COMPOSITE RATE**	205	5	2.44%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	263,467	10,743	4.08%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	68,408	1,594	2.33%
32	Meter Installation Fees (Line 25)	9,144	457	5.00%
33	Service Installation Fees (Line 28)	205	5	2.44%
34	**COMPOSITE RATE**	341,224	12,799	3.75%

Column:
(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 - 1995
UNDER PRESENT INCOME

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 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%)**	630	0	630	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	288	0	288	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	288	0	288		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	87	0	87		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	87	0	87		
10	Non-used & Useful Percent			12.10%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(10)	(10)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	87	(10)	77		
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)**	1,005	(10)	995		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 - 1995
UNDER PRESENT INCOME

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS Explanation: Provide the calculation of income taxes at present income.
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	13,999	0	13,999	B-4(W)
3	Less:				
4	O & M Expenses	13,954	0	13,954	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	12,775	0	12,775	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,005	(10)	995	B-15(W)
8	Pre-Tax Operating Expenses	27,734	(10)	27,724	
9	**PRE-TAX OPERATING INCOME**	(13,735)	10	(13,725)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(13,735)	10	(13,725)	
12	Less:				
13	Interest Expense:				
14	Rate Base	251,472	0	251,472	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	12,699	0	12,699	C-3
17	Net Taxable Income (L11 - L16)	(26,434)	10	(26,424)	
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)	(10,197)	4	(10,193)	
20	Less:				
21	Parent Debt Adjustment	557	0	557	C-1(W)
22	Investment Tax Credit	89	0	89	C-7(W)
23	**TOTAL INCOME TAXES**	(10,843)	4	(10,839)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Citrus / Lakeside
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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:

		1995 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 (%)	7.09%	0.00%	7.09%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	12,564,737	801,000	13,365,737	A-5 (W)
2	Utility Land & Land Rights	137,588	0	137,588	A-5 (W)
3	Non-Used and Useful	(327,057)	0	(327,057)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(4,030,249)	0	(4,030,249)	A-9 (W)
6	CIAC	(4,189,080)	0	(4,189,080)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	(71,546)	(71,546)	A-12 (W)
8	Accumulated Amortization of CIAC	1,257,595	0	1,257,595	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	(1,151,480)	0	(1,151,480)	A-16 (W)
12	Unfunded Post-Retirement Benefits	(51,007)	0	(51,007)	Vol. II
13	Deferred Taxes	320,934	0	320,934	C-7 (W)
14	Working Capital Allowance	162,227	0	162,227	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	4,694,208	729,454	5,423,662	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. Lehigh Line Extensions	1,602,000	801,000	
3				
4	2.	0	0	
5				
6				
7		1,602,000	801,000	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1. FPSC Margin Reserve	(143,092)	(71,546)	
38				
39	2.	0	0	
40				
41				
42		(143,092)	(71,546)	
43				
44	**SUBTOTAL**	1,458,908	729,454	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1,458,908	729,454	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	12/31/80 Balance		0
2	06/30/91 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	Lehigh Line extensions	1,602,000
35	1995 Net Additions		3,187,075
36	12/31/95 Balance		15,096,860
37			
38			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
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 - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) 1995 PLANT IN SERVICE Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 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	17,000	154,043	0	154,043	171,043	0	171,043	94,022	0	94,022
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	0	0	0	7,867	0	7,867	7,867	0	7,867
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	1,038,906	578,403	(110,887)	467,516	1,506,422	0	1,506,422	1,272,664	0	1,272,664
20	321.3 Permeators	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
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	5,761,362	636,683	0	636,683	6,398,045	1,802,000	8,000,045	6,079,703	801,000	6,880,703
27	333.4 Services	1,149,420	40,435	0	40,435	1,189,855	0	1,189,855	1,169,637	0	1,169,637
28	334.4 Meters & Meter Installation	513,343	62,585	0	62,585	575,929	0	575,929	544,636	0	544,636
29	335.4 Hydrants	420,815	6,942	0	6,942	427,758	0	427,758	424,286	0	424,286
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	27,066	0	0	0	27,066	0	27,066	27,066	0	27,066
33	304.5 Structures & Improvements	241,297	29,275	(345)	28,930	270,228	0	270,228	255,763	0	255,763
34	340.5 Office Furniture & Equipment	147,221	21,117	0	21,117	168,338	0	168,338	157,780	0	157,780
35	340.51 Computer Equipment	362,707	39,077	0	39,077	401,784	0	401,784	382,246	0	382,246
36	341.5 Transportation Equipment	220,700	28,721	(13,467)	15,254	235,954	0	235,954	228,327	0	228,327
37	342.5 Stores Equipment	2,396	61	0	61	2,457	0	2,457	2,427	0	2,427
38	343.5 Tools, Shop & Garage Equipment	82,502	8,256	(34)	8,221	90,723	0	90,723	86,613	0	86,613
39	344.5 Laboratory Equipment	23,419	57,903	0	57,903	81,322	0	81,322	52,371	0	52,371
40	345.5 Power Operated Equipment	81,795	2,690	(69)	2,621	84,416	0	84,416	83,106	0	83,106
41	346.5 Communication Equipment	37,214	11,741	0	11,741	48,955	0	48,955	43,085	0	43,085
42	347.5 Miscellaneous Equipment	19,672	1,335	(332)	1,003	20,675	0	20,675	20,174	0	20,174
43	348.5 Other Tangible Plant	546	30,942	0	30,942	31,488	0	31,488	16,017	0	16,017
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	538,689	154,043	0	154,043	692,732	0	692,732	615,711	0	615,711
46	**WATER TREATMENT PLANT**	1,751,432	578,403	(110,887)	467,516	2,218,948	0	2,218,948	1,965,190	0	1,965,190
47	**TRANSMISSION & DISTRIBUTION**	8,373,127	746,645	0	746,645	9,119,773	1,802,000	10,721,773	8,746,449	801,000	9,547,449
48	**GENERAL PLANT**	1,246,536	231,119	(14,248)	216,871	1,463,407	0	1,463,407	1,354,975	0	1,354,975
49	**TOTAL PLANT IN SERVICE**	11,909,785	1,710,210	(125,135)	1,585,075	13,494,860	1,802,000	15,096,860	12,702,325	801,000	13,503,325
50	**LAND & LAND RIGHTS**	60,566	154,043	0	154,043	214,609	0	214,609	137,588	0	137,588
51	**TOTAL PIS LESS LAND**	11,849,219	1,556,167	(125,135)	1,431,032	13,280,252	1,802,000	14,882,252	12,564,737	801,000	13,365,737

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lee / Lehigh
Docket No. 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	17,000	171,043	171,043	171,043	171,043	154,043	94,022
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	7,867	7,867	7,867	7,867	7,867	7,867	7,867	7,867	7,867	0	7,867
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	897,526	897,526	897,526	897,526	897,526	897,526	897,526	897,526	897,526	897,526	897,526	897,526	897,526	0	897,526
19	320 3 Water Treatment Equipment	1,038,906	1,038,913	1,038,913	1,038,913	1,038,913	1,039,913	1,521,553	1,609,917	1,609,917	1,905,430	1,905,430	1,905,430	1,906,422	467,516	1,272,884
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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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	5,761,362	5,761,560	5,761,560	5,761,560	5,761,560	5,761,560	5,761,560	5,761,560	5,761,560	6,000,500	6,000,741	6,000,741	6,000,945	636,883	6,079,793
27	333 4 Services	1,149,420	1,149,699	1,149,699	1,149,699	1,149,699	1,149,699	1,149,699	1,149,699	1,149,699	1,149,699	1,150,039	1,150,039	1,150,055	40,435	1,149,637
28	334 4 Meters & Meter Installation	513,343	513,642	513,642	513,642	513,642	513,642	513,642	513,642	513,642	513,642	514,006	514,006	576,829	62,595	544,636
29	335 4 Hydrants	420,915	420,826	420,826	420,826	420,826	420,826	420,826	420,826	420,826	420,826	420,840	420,840	427,750	6,942	424,288
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	27,066	27,066	27,066	27,066	27,066	27,066	27,066	27,066	27,066	27,066	27,066	27,066	27,066	0	27,066
33	304 5 Structures & Improvements	241,297	241,465	241,846	242,234	242,533	242,683	255,733	255,764	255,764	255,764	255,764	255,764	278,229	26,930	255,763
34	340 5 Office Furniture & Equipment	147,221	147,357	147,618	147,906	148,123	148,231	157,647	157,670	157,670	157,670	157,670	157,670	168,338	21,117	157,799
35	340 51 Computer Equipment	362,707	362,957	363,442	363,973	364,376	364,575	382,000	382,043	382,043	382,043	382,043	382,043	401,784	39,077	382,246
36	341 5 Transportation Equipment	220,700	220,884	221,176	221,158	221,368	221,514	234,174	234,174	234,174	234,174	234,174	234,174	235,954	15,254	228,327
37	342 5 Stores Equipment	2,396	2,397	2,398	2,398	2,399	2,399	2,426	2,426	2,426	2,426	2,426	2,426	2,457	61	2,427
38	343 5 Tools, Shop & Garage Equipment	82,502	82,555	82,657	82,768	82,853	82,895	86,576	86,585	86,585	86,585	86,585	86,585	90,723	8,221	86,613
39	344 5 Laboratory Equipment	23,419	23,790	24,508	25,295	25,892	26,187	52,006	52,070	52,070	52,070	52,070	52,070	91,322	57,903	52,371
40	345 5 Power Operated Equipment	81,795	81,812	81,845	81,880	81,907	81,921	83,119	83,122	83,122	83,122	83,122	83,122	84,416	2,621	83,106
41	346 5 Communication Equipment	37,214	37,269	37,435	37,595	37,715	37,775	43,011	43,024	43,024	43,024	43,024	43,024	48,955	11,741	43,085
42	347 5 Miscellaneous Equipment	19,672	19,681	19,696	19,704	19,715	19,722	20,314	20,315	20,315	20,315	20,315	20,315	20,675	1,003	20,174
43	348 5 Other Tangible Plant	546	744	1,127	1,548	1,867	2,025	15,822	15,856	15,856	15,856	15,856	15,856	31,486	30,942	16,017
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	538,689	538,689	538,689	538,689	538,689	538,689	538,689	538,689	538,689	692,732	692,732	692,732	692,732	154,043	615,711
46	**WATER TREATMENT PLANT**	1,751,432	1,751,439	1,751,439	1,751,439	1,751,439	1,751,439	2,234,078	2,322,442	2,322,442	2,217,955	2,217,964	2,217,964	2,218,948	467,516	1,985,190
47	**TRANSMISSION & DISTRIBUTION**	8,373,127	8,373,914	8,373,914	8,373,914	8,373,914	8,373,914	8,373,914	8,373,914	8,373,914	8,981,854	8,982,812	8,982,812	9,119,773	746,645	8,746,449
48	**GENERAL PLANT**	1,246,536	1,248,016	1,250,813	1,253,525	1,255,814	1,256,993	1,359,893	1,360,113	1,360,113	1,360,113	1,360,113	1,360,113	1,463,407	218,871	1,354,975
49	**TOTAL PLANT IN SERVICE**	11,909,785	11,912,058	11,914,855	11,917,567	11,919,856	11,921,035	12,506,575	12,595,159	12,595,159	13,252,654	13,253,621	13,253,621	13,494,860	1,585,075	12,702,325
50	**LAND & LAND RIGHTS**	60,566	60,566	60,566	60,566	60,566	60,566	60,566	60,566	60,566	214,609	214,609	214,609	214,609	154,043	137,588
51	**TOTAL PIS LESS LAND**	11,849,219	11,851,492	11,854,290	11,857,001	11,859,291	11,860,469	12,446,009	12,534,593	12,534,593	13,038,046	13,039,012	13,039,012	13,280,252	1,431,032	12,564,737

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of last 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) 1995 Net Additions	(15) Average Balance 1995
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	154,043	0	0	0	154,043	77,022
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	7	0	0	0	0	482,640	66,364	0	(104,487)	0	0	984	467,516	233,758
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	198	0	0	0	0	0	0	0	607,940	241	0	28,304	636,683	318,342
27	333.4 Services	279	0	0	0	0	0	0	0	0	346	0	39,810	40,435	20,217
28	334.4 Meters & Meter Installation	299	0	0	0	0	0	0	0	0	364	0	61,923	62,585	31,293
29	335.4 Hydrants	11	0	0	0	0	0	0	0	0	13	0	6,918	6,942	3,471
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	187	361	388	299	149	13,050	31	0	0	0	0	14,484	28,890	14,485
34	340.5 Office Furniture & Equipment	135	262	287	218	108	9,416	23	0	0	0	0	10,886	21,117	10,598
35	340.51 Computer Equipment	250	485	531	402	199	17,424	43	0	0	0	0	19,742	39,077	19,538
36	341.5 Transportation Equipment	184	292	(17)	210	146	12,660	(1)	0	0	0	0	1,781	15,254	7,627
37	342.5 Stores Equipment	0	1	1	1	0	27	0	0	0	0	0	31	61	30
38	343.5 Tools, Shop & Garage Equipment	53	102	111	85	42	3,681	9	0	0	0	0	4,136	8,221	4,111
39	344.5 Laboratory Equipment	371	718	797	596	295	25,819	64	0	0	0	0	29,253	57,903	28,952
40	345.5 Power Operated Equipment	17	33	34	27	14	1,199	3	0	0	0	0	1,294	2,621	1,311
41	346.5 Communication Equipment	75	146	160	121	60	5,235	13	0	0	0	0	5,932	11,741	5,870
42	347.5 Miscellaneous Equipment	9	15	8	12	7	592	1	0	0	0	0	361	1,003	502
43	348.5 Other Tangible Plant	196	384	421	319	158	13,797	34	0	0	0	0	15,632	30,942	15,471
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	154,043	0	0	0	154,043	77,022
46	**WATER TREATMENT PLANT**	7	0	0	0	0	482,640	66,364	0	(104,487)	0	0	984	467,516	233,758
47	**TRANSMISSION & DISTRIBUTION**	787	0	0	0	0	0	0	0	607,940	959	0	136,961	746,645	373,323
48	**GENERAL PLANT**	1,479	2,797	2,712	2,269	1,179	102,900	220	0	0	0	0	103,294	216,871	108,435
49	**TOTAL NET ADDITIONS**	2,273	2,797	2,712	2,269	1,179	585,540	66,584	0	657,496	987	0	241,239	1,565,075	792,538
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	154,043	0	0	0	154,043	77,022
51	**TOTAL PIS LESS LAND**	2,273	2,797	2,712	2,269	1,179	585,540	66,584	0	503,453	987	0	241,239	1,411,032	715,516

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Ave. Gross Additions 1995
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	154,043	0	0	0	154,043	77,022
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	7	0	0	0	0	482,640	94,764	0	0	0	0	994	578,403	289,202
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	196	0	0	0	0	0	0	0	607,940	241	0	28,304	636,683	318,342
27	333.4 Services	279	0	0	0	0	0	0	0	0	340	0	39,816	40,435	20,217
28	334.4 Meters & Meter Installation	299	0	0	0	0	0	0	0	0	364	0	61,923	62,585	31,293
29	335.4 Hydrants	11	0	0	0	0	0	0	0	0	13	0	6,918	6,942	3,471
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	187	363	398	302	149	13,054	32	0	0	0	0	14,790	29,275	14,638
34	340.5 Office Furniture & Equipment	135	262	287	218	108	9,416	23	0	0	0	0	10,686	21,117	10,558
35	340.51 Computer Equipment	250	485	531	402	199	17,424	43	0	0	0	0	19,742	38,077	19,038
36	341.5 Transportation Equipment	184	356	391	296	146	12,807	32	0	0	0	0	14,510	28,721	14,361
37	342.5 Stores Equipment	0	1	1	1	0	27	0	0	0	0	0	31	61	30
38	343.5 Tools, Shop & Garage Equipment	53	102	112	85	42	3,681	9	0	0	0	0	4,171	8,256	4,128
39	344.5 Laboratory Equipment	371	718	787	596	295	25,819	64	0	0	0	0	29,253	57,903	28,952
40	345.5 Power Operated Equipment	17	33	37	28	14	1,200	3	0	0	0	0	1,358	2,690	1,345
41	346.5 Communication Equipment	75	146	160	121	60	5,235	13	0	0	0	0	5,932	11,741	5,870
42	347.5 Miscellaneous Equipment	9	17	18	14	7	595	1	0	0	0	0	675	1,335	668
43	348.5 Other Tangible Plant	198	384	421	319	158	13,797	34	0	0	0	0	15,632	30,942	15,471
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	154,043	0	0	0	154,043	77,022
46	**WATER TREATMENT PLANT**	7	0	0	0	0	482,640	94,764	0	0	0	0	994	578,403	289,202
47	**TRANSMISSION & DISTRIBUTION**	787	0	0	0	0	0	0	0	607,940	958	0	138,961	748,645	373,323
48	**GENERAL PLANT**	1,479	2,866	3,143	2,381	1,179	103,056	254	0	0	0	0	116,781	231,119	115,559
49	TOTAL GROSS ADDITIONS	2,273	2,866	3,143	2,381	1,179	595,695	95,018	0	761,983	967	0	254,706	1,710,210	855,106
50	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	154,043	0	0	0	154,043	77,022
51	TOTAL PIS LESS LAND	2,273	2,866	3,143	2,381	1,179	595,695	95,018	0	607,940	967	0	254,706	1,556,167	778,084

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No. 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	6,400	0	104,487	0	0	0	110,887	55,444
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	2	10	2	0	4	1	0	0	0	0	326	345	172
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	65	408	86	0	147	32	0	0	0	0	12,720	13,467	6,734
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	1	0	0	0	0	0	0	0	0	33	34	17
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	2	0	0	1	0	0	0	0	0	85	89	34
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	2	10	2	0	4	1	0	0	0	0	314	332	166
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	6,400	0	104,487	0	0	0	110,887	55,444
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	68	432	91	0	155	34	0	0	0	0	13,467	14,248	7,123
49	**TOTAL RETIREMENTS**	0	68	432	91	0	155	6,434	0	104,487	0	0	13,467	125,135	62,567
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	68	432	91	0	155	6,434	0	104,487	0	0	13,467	125,135	62,567

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,802,000	801,000
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	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,802,000	801,000
48	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	**TOTAL UTILITY ADJUSTMENTS**	0	0	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,802,000	801,000
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	400,500	0	0	400,500	0	0	400,500	0	0	400,500	1,802,000	801,000

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 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	94,022	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	7,867	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	1,272,664	21.74%	276,677
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	22.65%	99,533
26	331.4 Transmission & Distribution	6,880,703	25.27%	1,738,506
27	333.4 Services	1,169,637	0.00%	0
28	334.4 Meters & Meter Installation	544,636	0.00%	0
29	335.4 Hydrants	424,286	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	27,066	0.00%	0
33	304.5 Structures & Improvements	255,763	0.00%	0
34	340.5 Office Furniture & Equipment	157,780	0.00%	0
35	340.51 Computer Equipment	382,246	0.00%	0
36	341.5 Transportation Equipment	228,327	0.00%	0
37	342.5 Stores Equipment	2,427	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	86,613	0.00%	0
39	344.5 Laboratory Equipment	52,371	0.00%	0
40	345.5 Power Operated Equipment	83,106	0.00%	0
41	346.5 Communication Equipment	43,085	0.00%	0
42	347.5 Miscellaneous Equipment	20,174	0.00%	0
43	348.5 Other Tangible Plant	16,017	0.00%	0
44	**INTANGIBLE PLANT**	0	0.00%	0
45	**SUPPLY & PUMPING**	615,711	0.00%	0
46	**WATER TREATMENT PLANT**	1,985,190	13.94%	276,677
47	**TRANSMISSION & DISTRIBUTION**	9,547,449	19.25%	1,838,039
48	**GENERAL PLANT**	1,354,975	0.00%	0
49	**TOTAL PLANT IN SERVICE**	13,503,325	15.66%	2,114,716
50	**LAND & LAND RIGHTS**	137,588	0.00%	0
51	**TOTAL PIS LESS LAND**	13,365,737	15.82%	2,114,716

6/6/95 11:38 AM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	2,114,716	0	2,114,716	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(572,514)	0	(572,514)	A-9 (W)
4	CIAC	(65,637)	0	(65,637)	A-12 (W)
5	Accumulated Amort. of CIAC	1,972	0	1,972	A-14 (W)
6	Advances for Construction	(1,151,480)	0	(1,151,480)	A-16 (W)
7	Other	0	0	0	A-20 (W)
8	**TOTAL WATER NON-USED & USEFUL**	327,057	0	327,057	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 911189-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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

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

5/30/95 8:40 AM A08W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE 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	8,859	509	9,368	0	9,368	9,114	0	9,114
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	106,193	7,024	113,217	0	113,217	109,705	0	109,705
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0	0	0	0	0
12	309.2 Supply Mains	29,945	1,756	31,701	0	31,701	30,823	0	30,823
13	310.2 Power Generation Equipment	197	393	590	0	590	394	0	394
14	311.2 Pumping Equipment	113,004	11,234	124,238	0	124,238	118,621	0	118,621
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	110,994	21,135	132,129	0	132,129	121,562	0	121,562
19	320.3 Water Treatment Equipment	380,567	(52,981)	327,586	0	327,586	354,077	0	354,077
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	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
24	304.4 Structures & Improvements	35,675	2,645	38,320	0	38,320	36,998	0	36,998
25	330.4 Distribution Reservoirs	222,327	11,864	234,191	0	234,191	228,259	0	228,259
26	331.4 Transmission & Distribution	1,676,452	160,320	1,836,772	0	1,836,772	1,756,612	0	1,756,612
27	333.4 Services	344,264	29,241	373,505	0	373,505	358,885	0	358,885
28	334.4 Meters & Meter Installation	172,535	27,232	199,767	0	199,767	186,151	0	186,151
29	335.4 Hydrants	99,469	9,419	108,888	0	108,888	104,179	0	104,179
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	54,737	6,049	60,786	0	60,786	57,762	0	57,762
34	340.5 Office Furniture & Equipment	66,160	10,524	76,684	0	76,684	71,422	0	71,422
35	340.51 Computer Equipment	120,805	63,720	184,525	0	184,525	152,665	0	152,665
36	341.5 Transportation Equipment	145,690	24,595	170,285	0	170,285	157,988	0	157,988
37	342.5 Stores Equipment	698	135	833	0	833	766	0	766
38	343.5 Tools, Shop & Garage Equipment	40,942	5,379	46,321	0	46,321	43,632	0	43,632
39	344.5 Laboratory Equipment	5,917	3,493	9,410	0	9,410	7,663	0	7,663
40	345.5 Power Operated Equipment	79,223	6,854	86,077	0	86,077	82,650	0	82,650
41	346.5 Communication Equipment	18,410	4,309	22,719	0	22,719	20,564	0	20,564
42	347.5 Miscellaneous Equipment	2,832	1,014	3,845	0	3,845	3,338	0	3,338
43	348.5 Other Tangible Plant	15,618	1,602	17,220	0	17,220	16,419	0	16,419
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	258,198	20,916	279,114	0	279,114	268,657	0	268,657
46	**WATER TREATMENT PLANT**	491,561	(31,846)	459,715	0	459,715	475,639	0	475,639
47	**TRANSMISSION & DISTRIBUTION**	2,550,722	240,721	2,791,443	0	2,791,443	2,671,084	0	2,671,084
48	**GENERAL PLANT**	551,032	127,673	678,705	0	678,705	614,869	0	614,869
49	**TOTAL ACCUMULATED DEPRECIATION**	3,851,513	357,464	4,208,977	0	4,208,977	4,030,249	0	4,030,249

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
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	8,859	8,901	8,943	8,985	9,027	9,069	9,116	9,158	9,200	9,242	9,284	9,326	9,369	509	9,114
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	106,193	106,778	107,363	107,948	108,533	109,118	109,707	110,292	110,877	111,462	112,047	112,632	113,217	7,024	109,705
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	29,845	30,091	30,237	30,383	30,529	30,675	30,825	30,971	31,117	31,263	31,409	31,555	31,701	1,758	30,823
13	310.2 Power Generation Equipment	197	230	263	296	329	362	392	425	458	491	524	557	590	393	394
14	311.2 Pumping Equipment	113,004	113,940	114,876	115,812	116,748	117,684	118,622	119,558	120,494	121,430	122,366	123,302	124,238	11,234	118,621
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	110,994	112,755	114,516	116,277	118,038	119,799	121,563	123,324	125,085	126,846	128,607	130,368	132,129	21,135	121,562
19	320.3 Water Treatment Equipment	360,567	365,393	390,219	395,045	399,871	404,697	409,517	407,943	412,769	313,108	317,934	322,760	327,586	(52,981)	354,077
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	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	0
24	304.4 Structures & Improvements	35,675	35,895	36,115	36,335	36,555	36,775	37,000	37,220	37,440	37,660	37,880	38,100	38,320	2,645	36,986
25	330.4 Distribution Reservoirs	222,327	223,316	224,305	225,294	226,283	227,272	228,257	229,246	230,235	231,224	232,213	233,202	234,191	11,864	228,259
26	331.4 Transmission & Distribution	1,676,452	1,689,812	1,703,172	1,716,532	1,729,892	1,743,252	1,756,612	1,769,972	1,783,332	1,796,692	1,810,052	1,823,412	1,836,772	160,320	1,756,612
27	333.4 Services	344,264	346,701	349,138	351,575	354,012	356,449	358,883	361,320	363,757	366,194	368,631	371,068	373,505	29,241	358,885
28	334.4 Meters & Meter Installation	172,535	174,804	177,073	179,342	181,611	183,880	186,153	188,422	190,691	192,960	195,229	197,498	199,767	27,232	186,151
29	335.4 Hydrants	99,469	100,254	101,039	101,824	102,609	103,394	104,178	104,963	105,748	106,533	107,318	108,103	108,888	9,419	104,179
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	54,737	55,270	55,802	56,324	56,855	57,388	57,915	58,447	58,980	59,513	60,046	60,579	60,788	6,048	57,762
34	340.5 Office Furniture & Equipment	66,180	67,037	67,914	68,791	69,668	70,545	71,422	72,299	73,176	74,053	74,930	75,807	76,684	10,524	71,422
35	340.51 Computer Equipment	120,805	126,115	131,425	136,735	142,045	147,355	152,665	157,975	163,285	168,595	173,905	179,215	184,525	63,720	152,665
36	341.5 Transportation Equipment	145,990	148,992	151,970	154,734	157,819	160,991	164,015	167,154	170,326	173,466	176,670	179,842	170,285	24,595	157,988
37	342.5 Stores Equipment	698	709	720	731	742	753	767	778	789	800	811	822	833	135	766
38	343.5 Tools, Shop & Garage Equipment	40,942	41,393	41,844	42,294	42,745	43,196	43,648	44,099	44,550	45,001	45,452	45,903	46,321	5,379	43,632
39	344.5 Laboratory Equipment	5,917	6,208	6,499	6,790	7,081	7,372	7,664	7,955	8,246	8,537	8,829	9,119	9,410	3,493	7,663
40	345.5 Power Operated Equipment	79,223	79,800	80,376	80,951	81,528	82,105	82,680	83,257	83,834	84,411	84,988	85,565	86,077	6,854	82,650
41	346.5 Communication Equipment	18,410	18,769	19,128	19,487	19,846	20,205	20,565	20,924	21,283	21,642	22,001	22,360	22,719	4,309	20,564
42	347.5 Miscellaneous Equipment	2,832	2,944	3,054	3,156	3,266	3,378	3,488	3,599	3,711	3,823	3,935	4,047	3,845	1,014	3,336
43	348.5 Other Tangible Plant	15,618	15,752	15,886	16,020	16,154	16,288	16,416	16,550	16,684	16,818	16,952	17,086	17,220	1,602	16,419
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	258,196	259,940	261,682	263,424	265,166	266,908	268,662	270,404	272,146	273,888	275,630	277,372	279,114	20,916	268,657
46	**WATER TREATMENT PLANT**	491,561	496,148	504,735	511,322	517,909	524,496	531,080	531,267	537,854	439,954	446,541	453,128	459,715	(31,846)	475,639
47	**TRANSMISSION & DISTRIBUTION**	2,550,722	2,570,782	2,590,842	2,610,902	2,630,962	2,651,022	2,671,083	2,691,143	2,711,203	2,731,263	2,751,323	2,771,383	2,791,443	240,721	2,671,084
48	**GENERAL PLANT**	551,032	562,859	574,617	586,013	597,748	609,575	621,244	633,037	644,864	656,691	668,516	680,345	678,705	127,673	614,869
49	**TOTAL WATER ACCUM. DEPR.**	3,851,513	3,891,729	3,931,876	3,971,661	4,011,785	4,052,001	4,092,069	4,125,851	4,166,067	4,101,796	4,142,012	4,182,228	4,208,977	357,464	4,030,248

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Net Additions 1995
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	33	33	33	33	33	30	33	33	33	33	33	33	393	197
14	311.2 Pumping Equipment	936	936	936	936	936	936	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	4,826	4,826	4,826	4,826	4,826	4,820	(1,574)	4,826	(99,661)	4,826	4,826	4,826	(52,961)	(26,491)
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	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	13,360	13,360	13,360	13,360	13,360	13,360	13,360	13,360	13,360	13,360	13,360	13,360	160,320	80,160
27	333.4 Services	2,437	2,437	2,437	2,437	2,437	2,434	2,437	2,437	2,437	2,437	2,437	2,437	29,241	14,621
28	334.4 Meters & Meter Installation	2,269	2,269	2,269	2,269	2,269	2,273	2,269	2,269	2,269	2,269	2,269	2,269	27,232	13,616
29	335.4 Hydrants	785	785	785	785	785	784	785	785	785	785	785	785	9,419	4,710
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	533	531	523	531	533	527	532	533	533	533	533	267	6,049	3,025
34	340.5 Office Furniture & Equipment	877	877	877	877	877	877	877	877	877	877	877	877	10,524	5,262
35	340.51 Computer Equipment	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,310	63,720	31,860
36	341.5 Transportation Equipment	3,172	3,107	2,764	3,086	3,172	3,023	3,140	3,172	3,172	3,172	3,172	(9,567)	24,585	12,297
37	342.5 Stores Equipment	11	11	11	11	11	14	11	11	11	11	11	11	135	68
38	343.5 Tools, Shop & Garage Equipment	451	451	450	451	451	452	451	451	451	451	451	418	5,379	2,689
39	344.5 Laboratory Equipment	291	291	291	291	291	292	291	291	291	291	291	291	3,493	1,747
40	345.5 Power Operated Equipment	577	577	575	577	577	575	577	577	577	577	577	512	6,854	3,427
41	346.5 Communication Equipment	359	359	359	359	359	360	359	359	359	359	359	359	4,309	2,155
42	347.5 Miscellaneous Equipment	112	110	102	110	112	110	111	112	112	112	112	(202)	1,014	507
43	348.5 Other Tangible Plant	134	134	134	134	134	128	134	134	134	134	134	134	1,602	801
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	1,742	1,742	1,742	1,742	1,742	1,754	1,742	1,742	1,742	1,742	1,742	1,742	20,916	10,459
46	**WATER TREATMENT PLANT**	6,587	6,587	6,587	6,587	6,587	6,584	187	6,587	(97,900)	6,587	6,587	6,587	(31,846)	(15,923)
47	**TRANSMISSION & DISTRIBUTION**	20,060	20,060	20,060	20,060	20,060	20,061	20,060	20,060	20,060	20,060	20,060	20,060	240,721	120,362
48	**GENERAL PLANT**	11,827	11,759	11,395	11,736	11,827	11,669	11,793	11,827	11,827	11,827	11,827	(1,840)	127,673	63,836
49	**TOTAL NET ADDITIONS**	40,216	40,146	39,764	40,125	40,216	40,068	33,782	40,218	(64,271)	40,216	40,216	26,749	357,464	178,736

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Average Gross Add. 1995
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	508	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	33	33	33	33	33	30	33	33	33	33	33	33	393	197
14	311.2 Pumping Equipment	936	936	936	936	936	936	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	4,826	4,826	4,826	4,826	4,826	4,820	4,826	4,826	4,826	4,826	4,826	4,826	57,906	28,953
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	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	13,360	13,360	13,360	13,360	13,360	13,360	13,360	13,360	13,360	13,360	13,360	13,360	160,320	80,160
27	333.4 Services	2,437	2,437	2,437	2,437	2,437	2,434	2,437	2,437	2,437	2,437	2,437	2,437	29,241	14,621
28	334.4 Meters & Meter Installation	2,269	2,269	2,269	2,269	2,269	2,273	2,269	2,269	2,269	2,269	2,269	2,269	27,232	13,616
29	335.4 Hydrants	785	785	785	785	785	784	785	785	785	785	785	785	9,419	4,710
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	533	533	533	533	533	531	533	533	533	533	533	533	6,394	3,197
34	340.5 Office Furniture & Equipment	877	877	877	877	877	877	877	877	877	877	877	877	10,524	5,262
35	340.51 Computer Equipment	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,310	63,720	31,860
36	341.5 Transportation Equipment	3,172	3,172	3,172	3,172	3,172	3,170	3,172	3,172	3,172	3,172	3,172	3,172	38,062	19,031
37	342.5 Stores Equipment	11	11	11	11	11	14	11	11	11	11	11	11	135	68
38	343.5 Tools, Shop & Garage Equipment	451	451	451	451	451	452	451	451	451	451	451	451	5,413	2,707
39	344.5 Laboratory Equipment	291	291	291	291	291	292	291	291	291	291	291	291	3,493	1,747
40	345.5 Power Operated Equipment	577	577	577	577	577	576	577	577	577	577	577	577	6,923	3,462
41	346.5 Communication Equipment	359	359	359	359	359	360	359	359	359	359	359	359	4,309	2,155
42	347.5 Miscellaneous Equipment	112	112	112	112	112	114	112	112	112	112	112	112	1,346	673
43	348.5 Other Tangible Plant	134	134	134	134	134	128	134	134	134	134	134	134	1,602	801
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	1,742	1,742	1,742	1,742	1,742	1,754	1,742	1,742	1,742	1,742	1,742	1,742	20,916	10,458
46	**WATER TREATMENT PLANT**	6,587	6,587	6,587	6,587	6,587	6,584	6,587	6,587	6,587	6,587	6,587	6,587	79,041	39,521
47	**TRANSMISSION & DISTRIBUTION**	20,060	20,060	20,060	20,060	20,060	20,061	20,060	20,060	20,060	20,060	20,060	20,060	240,721	120,362
48	**GENERAL PLANT**	11,827	11,827	11,827	11,827	11,827	11,824	11,827	11,827	11,827	11,827	11,827	11,827	141,921	70,963
49	**TOTAL GROSS ADDITIONS**	40,216	40,216	40,216	40,216	40,216	40,223	40,216	40,216	40,216	40,216	40,216	40,216	482,599	241,305

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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-8 (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) 1995 Total Retirements	(15) Average Retirements 1995
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	6,400	0	104,467	0	0	0	110,867	55,444
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	2	10	2	0	4	1	0	0	0	0	326	345	172
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	65	406	86	0	147	32	0	0	0	0	12,729	13,467	6,734
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	1	0	0	0	0	0	0	0	0	33	34	17
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	2	0	0	1	0	0	0	0	0	65	69	34
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	2	10	2	0	4	1	0	0	0	0	314	332	166
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	6,400	0	104,467	0	0	0	110,867	55,444
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	68	432	91	0	155	34	0	0	0	0	13,467	14,248	7,123
49	**TOTAL RETIREMENTS**	0	68	432	91	0	155	6,434	0	104,467	0	0	13,467	125,135	62,567

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg. [x] 13 Month Avg. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 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	9,114	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	109,705	0.00%	0
11	308.2 Infiltration Galleries & Tunnels	0	0.00%	0
12	309.2 Supply Mains	30,823	0.00%	0
13	310.2 Power Generation Equipment	394	0.00%	0
14	311.2 Pumping Equipment	118,821	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	121,562	0.00%	0
19	320.3 Water Treatment Equipment	354,077	21.74%	76,976
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	0.00%	0
22	**TRANSMISSION & DISTRIBUTION**			
23	303.4 Land & Land Rights	0	0.00%	0
24	304.4 Structures & Improvements	36,998	0.00%	0
25	330.4 Distribution Reservoirs	228,259	22.65%	51,705
26	331.4 Transmission & Distribution	1,756,612	25.27%	443,833
27	333.4 Services	358,885	0.00%	0
28	334.4 Meters & Meter Installation	186,151	0.00%	0
29	335.4 Hydrants	104,179	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	57,762	0.00%	0
34	340.5 Office Furniture & Equipment	71,422	0.00%	0
35	340.51 Computer Equipment	152,665	0.00%	0
36	341.5 Transportation Equipment	157,988	0.00%	0
37	342.5 Stores Equipment	766	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	43,632	0.00%	0
39	344.5 Laboratory Equipment	7,663	0.00%	0
40	345.5 Power Operated Equipment	82,650	0.00%	0
41	346.5 Communication Equipment	20,564	0.00%	0
42	347.5 Miscellaneous Equipment	3,338	0.00%	0
43	348.5 Other Tangible Plant	16,419	0.00%	0
44	**INTANGIBLE PLANT**	0	0.00%	0
45	**SUPPLY & PUMPING**	268,657	0.00%	0
46	**WATER TREATMENT PLANT**	475,639	16.18%	76,976
47	**TRANSMISSION & DISTRIBUTION**	2,671,084	18.55%	495,538
48	**GENERAL PLANT**	614,869	0.00%	0
49	**TOTAL**	4,030,249	14.21%	572,514

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	12/31/80 Balance	0
2	08/30/91 Balance Per Docket No. 911188-WS, Order No. PSC-93-1023-FOF-WS Dated 07/12/93	2,869,987
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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
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 CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	3,294,567	43,395	3,337,962	0	3,337,962	3,316,265	0	3,316,265	0.00%	0
2	Line/Main Extensions	173,436	59,400	232,836	0	232,836	203,136	0	203,136	0.00%	0
3	Meter Installation Fees	249,230	19,800	269,030	0	269,030	259,130	0	259,130	0.00%	0
4	Contributed Lines	340,974	0	340,974	0	340,974	340,974	0	340,974	19.25%	65,637
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	31,599	41,250	72,849	0	72,849	52,224	0	52,224	0.00%	0
7	**TOTAL WATER CIAC**	4,107,157	163,845	4,271,002	0	4,271,002	4,189,080	0	4,189,080	1.57%	65,637
8	**FPSC MARGIN RESERVE - CIAC**				143,092	143,092	0	71,546	71,546		

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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	3,294,567	3,298,184	3,301,800	3,305,416	3,309,032	3,312,649	3,316,265	3,319,881	3,323,497	3,327,114	3,330,730	3,334,346	3,337,962	43,395	3,316,265
2	Line/Main Extensions	173,436	178,386	183,336	188,286	193,236	198,186	203,136	208,086	213,036	217,986	222,936	227,886	232,836	59,400	203,136
3	Meter Installation Fees	249,230	250,880	252,530	254,180	255,830	257,480	259,130	260,780	262,430	264,080	265,730	267,380	269,030	19,800	259,130
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	31,599	35,036	38,474	41,911	45,349	48,786	52,224	55,661	59,099	62,536	65,974	69,411	72,849	41,250	52,224
7	**TOTAL WATER CIAC**	4,107,157	4,120,811	4,134,465	4,148,118	4,161,772	4,175,426	4,189,080	4,202,733	4,216,387	4,230,041	4,243,695	4,257,348	4,271,002	163,845	4,189,080

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No : 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	3,616	3,616	3,616	3,616	3,616	3,616	3,616	3,616	3,616	3,616	3,616	3,616	43,395	21,698
2	Line/Main Extensions	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	59,400	29,700
3	Meter Installation Fees	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	19,800	9,900
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	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	41,250	20,625
7	TOTAL NET ADDITIONS	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	163,845	81,923

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
1	Plant Capacity Fees	3,616	3,616	3,616	3,616	3,616	3,616	3,616	3,616	3,616	3,616	3,616	3,616	43,395	21,698
2	Line/Main Extensions	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	4,950	59,400	29,700
3	Meter Installation Fees	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	1,650	19,800	9,900
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	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	3,438	41,250	20,625
7	**TOTAL GROSS ADDITIONS**	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	13,654	163,845	81,923

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

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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	143,092	143,092	71,546

Note: May not c[illegible] foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	**08/30/91 Balance Per Docket No. 911186-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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

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

5/30/95 9:48 AM A13W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	1,155,162	126,350	1,281,512	0	1,281,512	1,218,337	0	1,218,337	0.00%	0
2	Line/Main Extensions	4,501	4,733	9,234	0	9,234	6,868	0	6,868	0.00%	0
3	Meter Installation Fees	12,681	12,957	25,638	0	25,638	19,160	0	19,160	0.00%	0
4	Contributed Lines	6,660	7,945	14,605	0	14,605	10,633	0	10,633	18.55%	1,972
5	Cont. Prpty Other than Lines	815	491	1,306	0	1,306	1,061	0	1,061	0.00%	0
6	Service Installation Fees	883	1,306	2,189	0	2,189	1,536	0	1,536	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	1,180,702	153,782	1,334,484	0	1,334,484	1,257,595	0	1,257,595	0.16%	1,972

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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	1,155,162	1,165,691	1,176,220	1,186,749	1,197,278	1,207,807	1,218,336	1,228,867	1,239,396	1,249,925	1,260,454	1,270,983	1,281,512	126,350	1,218,337
2	Line/Main Extensions	4,501	4,895	5,289	5,683	6,077	6,471	6,870	7,264	7,658	8,052	8,446	8,840	9,234	4,733	6,868
3	Meter Installation Fees	12,681	13,761	14,841	15,921	17,001	18,081	19,158	20,238	21,318	22,398	23,478	24,558	25,638	12,957	19,160
4	Contributed Lines	6,660	7,322	7,984	8,646	9,308	9,970	10,633	11,295	11,957	12,619	13,281	13,943	14,605	7,945	10,633
5	Cont. Prpty Other than Lines	815	858	897	938	979	1,020	1,060	1,101	1,142	1,183	1,224	1,265	1,306	491	1,061
6	Service Installation Fees	883	992	1,101	1,210	1,319	1,428	1,535	1,644	1,753	1,862	1,971	2,080	2,189	1,306	1,536
7	TOTAL ACC. AMORT. CIAC	1,180,702	1,193,517	1,206,332	1,219,147	1,231,962	1,244,777	1,257,594	1,270,409	1,283,224	1,296,039	1,308,854	1,321,669	1,334,484	153,782	1,257,585

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Note: May not c[illegible] foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	10,529	10,529	10,529	10,529	10,529	10,531	10,529	10,529	10,529	10,529	10,529	10,529	126,350	63,175
2	Line/Main Extensions	394	394	394	394	394	399	394	394	394	394	394	394	4,733	2,367
3	Meter Installation Fees	1,080	1,080	1,080	1,080	1,080	1,077	1,080	1,080	1,080	1,080	1,080	1,080	12,957	6,479
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	40	41	41	41	41	41	41	491	246
6	Service Installation Fees	109	109	109	109	109	107	109	109	109	109	109	109	1,306	653
7	TOTAL NET ADDITIONS	12,815	12,815	12,815	12,815	12,815	12,817	12,815	12,815	12,815	12,815	12,815	12,815	153,782	76,893

5/30/95 10:10 AM A14W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	10,529	10,529	10,529	10,529	10,529	10,531	10,529	10,529	10,529	10,529	10,529	10,529	126,350	63,175
2	Line/Main Extensions	394	394	394	394	394	399	394	394	394	394	394	394	4,733	2,367
3	Meter Installation Fees	1,080	1,080	1,080	1,080	1,080	1,077	1,080	1,080	1,080	1,080	1,080	1,080	12,957	6,479
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	40	41	41	41	41	41	41	491	246
6	Service Installation Fees	109	109	109	109	109	107	109	109	109	109	109	109	1,306	653
7	**TOTAL GROSS ADDITIONS**	12,815	12,815	12,815	12,815	12,815	12,817	12,815	12,815	12,815	12,815	12,815	12,815	153,782	76,893

5/30/95 10:10 AM A14W4.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	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	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	*Beginning Balance 12/31/94*	440,970
20	Jan	559,388
21	Feb	677,807
22	Mar	796,225
23	Apr	914,643
24	May	1,033,062
25	Jun	1,151,480
26	Jul	1,269,898
27	Aug	1,388,317
28	Sep	1,506,735
29	Oct	1,625,153
30	Nov	1,743,572
31	Ending Balance 12/31/95	1,861,990
32	Average Balance	1,151,480
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	1,151,480

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

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

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	1,297,812	0	1,297,812	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	162,227	0	162,227	

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,596,238	335,186,496	287,219,960
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	GROSS UTILITY PLANT	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,366)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	NET UTILITY PLANT	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	INVESTMENT IN UTILITY PLANT	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	TOTAL OTHER INVESTMENTS	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	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
25	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
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,878,515	1,576,289	1,077,480	4,538,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

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5/30/95 10:12 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,926,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,068
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,698	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,887	1,315,668	1,654,961	1,767,933	1,863,905	2,182,827	2,278,099	2,374,576	2,667,300	2,737,272	1,753,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,967,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,436	2,207,324	2,244,637	2,322,397	2,143,067
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,888,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,026,856	303,908,082	305,399,529	304,654,667	303,633,984	305,196,639	306,311,119	306,474,076	309,214,095	306,570,488

652

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

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple 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	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,486,701	7,049,834	8,154,458	6,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
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	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,981	78,879,053	78,849,995	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,782,127	1,787,900	1,466,905	1,402,219	1,380,411	1,785,200	2,652,343
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	2,021,538	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,268	838,220	1,026,174	1,214,128	(88,513)	833,947
19	Customer Deposits	1,697,873	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,587,553	6,002,174	4,847,215	4,406,982	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	966,787	1,342,636	1,718,543	1,739,828
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,666	14,869,968	13,947,058	14,730,574
27															

5/30/95 10:12 AM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,821,307	2,478,022
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	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,808,669	100,089,812	100,363,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,866)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
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	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,518	108,577,311	108,934,394	110,839,591	107,932,375
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

654

Note: May not [illegible] due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
	09/30/91 Balance Per Docket No. 911188-WS			09/30/91 Balance Per Docket No. 911188-WS	0	
1	Order No. PSC-93-1023-FOF-WS Dated 07/12/93	0		Order No. PSC-93-1023-FOF-WS Dated 07/12/93		
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	0	12/31/95 BALANCE	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	15.82%	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 - %	14.21%	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 - 1995
DEFERRED DEBITS

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [

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	**12/31/94 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	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 PRESENT OPERATING INCOME			1995 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	1,977,053	0	1,977,053	610,228	2,587,281	30.87%	B-4(W), B-3(W)
3	Other Revenue	54,335	0	54,335	0	54,335		B-4(W)
4	**TOTAL OPERATING REVENUES**	2,031,388	0	2,031,388	610,228	2,641,616		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	1,297,812	0	1,297,812	0	1,297,812		B-5(W)
7	Depreciation net of CIAC Amort	274,459	0	274,459	0	274,459		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	266,783	(20,271)	246,512	27,460 (A)	273,972		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(41,600)	(6,390)	(47,991)	224,803 (B)	176,812		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,797,454	(26,661)	1,770,793	252,263	2,023,056		
12	**NET OPERATING INCOME**	233,934	26,661	260,595	357,965	618,560		
13	**RATE BASE**	4,694,208	729,454	5,423,662		5,423,662		A-1(W)
14	**RATE OF RETURN**	4.98%		4.80%		11.40%		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.

5/31/95 3:03 PM B01W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME: Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME: Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	1,977,053	0	1,977,053	465,546		2,442,599	23.55%	B-4(W),B-3(W)
3	Other Revenue	54,335	0	54,335	0		54,335		B-4(W)
4	**TOTAL OPERATING REVENUES**	2,031,388	0	2,031,388	465,546		2,496,934		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	1,297,812	0	1,297,812	0		1,297,812		B-5(W)
7	Depreciation net of CIAC Amort	274,459	0	274,459	0		274,459		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	266,783	(20,271)	246,512	20,950	(A)	267,462		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(41,600)	(6,390)	(47,991)	171,503	(B)	123,512		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	1,797,454	(26,661)	1,770,793	192,453		1,963,246		
12	**NET OPERATING INCOME**	233,934	26,661	260,595	273,093		533,688		
13	**RATE BASE**	4,694,208	729,454	5,423,662			5,423,662		A-1(W)
14	**RATE OF RETURN**	4.98%		4.80%			9.84%		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.

5/31/95 8:26 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 (%)	11.19%	14.95%	D-1(W)	
3	Rate of Return (%)	9.84%	11.40%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	5,423,662	5,423,662	A-1(W)	
6	Required / Requested Income (L3 x L5)	533,688	618,560		
7	Adjusted Income Under Present Rates	260,595	260,595	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	273,093	357,965		
9	*Revenue Conversion Factor* (1 - Tax Rate)	0.61425	0.61425	(322,173)	
10	Revenue adjustment Before RAF (L8 / L9)	444,596	582,768		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	465,546	610,228		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	444,596	582,768		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	171,503	224,803		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	20,950	27,460		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	273,093	357,965		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.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	*Deferred ITC*	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

5/31/95 3:03 PM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
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. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(20,271)	
41			
42		(20,271)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	(6,390)	
45			
46	2.	0	
47			
48		(6,390)	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(26,661)	

6/1/95 1:54 PM B03W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	1,696,053	0	1,696,053
4	461.2 Metered - Commercial	262,434	0	262,434
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	1,958,487	0	1,958,487
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	18,566	0	18,566
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	18,566	0	18,566
18	**TOTAL WATER SALES**	1,977,053	0	1,977,053
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	54,335	0	54,335
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**	54,335	0	54,335
26	**TOTAL PRESENT WATER OPERATING REVENUES**	2,031,388	0	2,031,388

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	574,102	0	574,102	239,952	0	239,952	92,181	0	92,181	241,969	0	241,969
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	142,568	0	142,568	59,589	0	59,589	22,891	0	22,891	60,088	0	60,088
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	84,543	0	84,543	79,915	0	79,915	320	0	320	4,308	0	4,308
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	101,878	0	101,878	101,878	0	101,878	0	0	0	0	0	0
8	620 Materials & Supplies	60,302	0	60,302	43,697	0	43,697	5,091	0	5,091	11,514	0	11,514
9	631 Contractual Services - Eng.	1,927	0	1,927	0	0	0	0	0	0	1,927	0	1,927
10	632 Contractual Services - Acct.	10,234	0	10,234	0	0	0	0	0	0	10,234	0	10,234
11	633 Contractual Services - Legal	6,166	0	6,166	0	0	0	0	0	0	6,166	0	6,166
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	59,736	0	59,736	43,833	0	43,833	0	0	0	15,903	0	15,903
14	641 Rental of Real Building/Real Property	13,650	0	13,650	4,500	0	4,500	0	0	0	9,150	0	9,150
15	642 Rental of Equipment	1,005	0	1,005	586	0	586	0	0	0	419	0	419
16	650 Transportation Expense	21,424	0	21,424	13,348	0	13,348	3,601	0	3,601	4,475	0	4,475
17	656 Insurance - Vehicle	7,015	0	7,015	0	0	0	0	0	0	7,015	0	7,015
18	657 Insurance - General Liability	14,420	0	14,420	0	0	0	0	0	0	14,420	0	14,420
19	658 Insurance - Workman's Comp	10,271	0	10,271	4,293	0	4,293	1,649	0	1,649	4,329	0	4,329
20	659 Insurance - Other	1,432	0	1,432	0	0	0	0	0	0	1,432	0	1,432
21	660 Advertising Expense	1,562	0	1,562	0	0	0	0	0	0	1,562	0	1,562
22	666 Reg Comm. Exp. - Rate Case Amort.	36,725	0	36,725	0	0	0	0	0	0	36,725	0	36,725
23	667 Reg. Comm. Exp. - Other	3,473	0	3,473	0	0	0	0	0	0	3,473	0	3,473
24	670 Bad Debt Expense	12,528	0	12,528	0	0	0	12,528	0	12,528	0	0	0
25	675 Miscellaneous Expenses	132,851	0	132,851	30,435	0	30,435	31,424	0	31,424	70,993	0	70,993
26	TOTAL WATER O & M EXPENSES	1,297,812	0	1,297,812	622,026	0	622,026	169,686	0	169,686	506,100	0	506,100

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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: Kimbell
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	47,696	44,055	50,440	48,591	49,001	48,299	48,101	48,057	46,961	48,419	46,721	47,732	574,101	0	574,101
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	11,845	10,940	12,526	12,067	12,168	11,994	11,945	11,937	11,667	12,024	11,602	11,853	142,568	0	142,568
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	6,961	7,495	7,424	6,931	7,155	6,997	6,709	6,751	7,028	6,735	7,072	7,285	84,543	0	84,543
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	8,753	11,421	8,733	7,536	8,254	7,057	8,254	10,292	8,253	7,057	8,732	7,536	101,876	0	101,876
8	620.1-.8 Materials & Supplies	2,975	9,331	3,064	4,297	8,451	4,293	2,897	5,871	8,570	4,241	4,308	4,203	60,301	0	60,301
9	631.1-.8 Contractual Services - Eng.	159	152	165	165	162	160	162	162	160	163	157	160	1,927	0	1,927
10	632.1-.8 Contractual Services - Acct.	842	809	877	876	861	851	858	859	848	867	836	848	10,234	0	10,234
11	633.1-.8 Contractual Services - Legal	507	487	529	528	519	513	517	518	511	523	504	511	6,166	0	6,166
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	2,807	2,623	8,112	2,699	2,655	8,199	3,817	3,614	9,204	9,217	3,580	3,808	59,736	0	59,736
14	641.1-.8 Rental of Real Building/Real Property	753	1,848	785	783	1,895	761	767	1,893	759	775	1,872	758	13,650	0	13,650
15	*642.1-.8 Rental of Equipment*	48	149	54	137	47	138	42	132	42	133	41	41	1,004	0	1,004
16	650.1-.8 Transportation Expense	1,785	1,741	1,800	1,797	1,792	1,783	1,795	1,792	1,779	1,799	1,774	1,786	*21,424*	*0*	*21,424*
17	656.1-.8 Insurance - Vehicle	577	555	601	600	590	583	588	589	582	594	573	582	7,015	0	7,015
18	657.1-.8 Insurance - General Liability	1,187	1,140	1,236	1,234	1,214	1,199	1,209	1,210	1,196	1,222	1,178	1,195	14,420	0	14,420
19	658.1-.8 Insurance - Workman's Comp	853	788	902	869	877	864	861	860	840	866	836	854	10,271	0	10,271
20	659.1-.8 Insurance - Other	118	113	123	123	121	119	120	120	119	121	117	119	1,432	0	1,432
21	660.1-.8 Advertising Expense	129	123	134	134	131	130	131	131	129	132	128	129	1,582	0	1,582
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	3,022	2,903	3,149	3,143	3,091	3,055	3,079	3,083	3,045	3,112	2,999	3,044	36,725	0	36,725
23	667.1-.8 Reg. Comm. Exp. - Other	286	275	298	297	292	289	291	292	288	294	284	288	3,473	0	3,473
24	670.1-.8 Bad Debt Expense	1,047	956	1,059	1,052	1,054	1,041	1,070	1,058	1,031	1,071	1,033	1,056	12,528	0	12,528
25	675.1-.8 Miscellaneous Expenses	11,235	10,490	11,956	11,284	11,862	11,293	10,758	10,751	10,591	10,875	11,122	10,834	132,851	0	132,851
26	TOTAL WATER O & M EXPENSES	103,387	108,395	113,967	105,143	112,193	109,619	103,769	109,781	111,623	110,241	105,466	104,225	1,297,811	*0*	1,297,811

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 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 DIRECT O & M (.1 - .6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	20,076	17,890	21,898	20,143	20,877	20,517	19,946	19,973	19,332	20,034	19,359	19,905	239,952	0	239,952
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	4,986	4,443	5,438	5,002	5,184	5,095	4,953	4,960	4,801	4,975	4,808	4,943	59,589	0	59,589
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	0	79,915
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	8,753	11,421	8,733	7,536	8,254	7,057	8,254	10,292	8,253	7,057	8,732	7,536	101,878	0	101,878
8	620.1-.6 Materials & Supplies	1,602	8,033	1,646	2,884	7,053	2,913	1,497	4,275	5,196	2,830	2,948	2,820	43,697	0	43,697
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	1,298	1,385	6,748	1,338	1,317	6,877	2,284	2,279	7,685	7,889	2,281	2,281	43,633	0	43,633
14	641.1-.6 Rental of Real Building/Real Property	0	1,125	0	0	1,125	0	0	1,125	0	0	1,125	0	4,500	0	4,500
15	642.1-.6 Rental of Equipment	13	116	18	101	12	104	7	97	7	97	7	7	586	0	586
16	650.1-.6 Transportation Expense	1,116	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	1,112	13,348	0	13,348
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 - Workmen's Comp	359	320	392	360	373	367	357	357	346	358	346	358	4,293	0	4,293
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	2,766	2,479	3,211	2,570	3,242	2,778	2,124	2,139	2,118	2,173	2,734	2,101	30,435	0	30,435
26	TOTAL WATER DIRECT O & M EXPENSES	47,550	55,434	56,224	47,582	55,315	53,431	48,855	52,971	55,695	52,849	50,146	47,971	622,026	0	622,026

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

664

Note: May not cross foot due to rounding

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	7,706	7,035	7,795	7,739	7,757	7,656	7,869	7,783	7,567	7,881	7,602	7,789	92,181	0	92,181
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	1,914	1,747	1,936	1,922	1,926	1,901	1,954	1,933	1,884	1,957	1,888	1,929	22,891	0	22,891
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	27	24	27	27	27	27	27	27	26	27	26	27	320	0	320
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	426	389	430	427	428	423	435	430	419	435	420	429	5,091	0	5,091
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	301	275	305	302	303	299	307	304	296	308	297	304	3,601	0	3,601
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	138	126	139	138	139	137	141	139	136	141	136	139	1,649	0	1,649
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	1,047	956	1,059	1,052	1,054	1,041	1,070	1,058	1,031	1,071	1,033	1,056	12,528	0	12,528
25	675.7 Miscellaneous Expenses	2,627	2,398	2,657	2,638	2,644	2,610	2,683	2,653	2,586	2,687	2,592	2,648	31,424	0	31,424
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	14,186	12,950	14,349	14,247	14,279	14,093	14,486	14,328	13,966	14,508	13,994	14,301	169,686	0	169,686

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	19,914	19,129	20,747	20,708	20,367	20,125	20,285	20,311	20,062	20,503	19,759	20,058	241,969	0	241,969
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	4,945	4,750	5,152	5,143	5,058	4,998	5,037	5,044	4,982	5,092	4,907	4,981	60,088	0	60,088
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	355	341	369	369	363	358	361	362	357	365	352	357	4,308	0	4,308
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	948	910	987	985	969	958	965	966	955	976	940	954	11,514	0	11,514
9	631.8	Contractual Services - Eng.	159	152	165	165	162	160	162	162	160	163	157	160	1,927	0	1,927
10	632.8	Contractual Services - Acct.	842	809	877	876	861	851	858	859	848	867	836	846	10,234	0	10,234
11	633.8	Contractual Services - Legal	507	487	529	528	519	513	517	518	511	523	504	511	6,186	0	6,186
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	1,309	1,257	1,364	1,361	1,339	1,323	1,333	1,335	1,319	1,348	1,299	1,316	15,903	0	15,903
14	641.8	Rental of Real Building/Real Property	753	723	785	783	770	761	767	768	759	775	747	758	9,150	0	9,150
15	642.8	Rental of Equipment	34	33	36	36	35	35	35	35	35	35	34	35	419	0	419
16	650.8	Transportation Expense	368	354	384	383	377	372	375	376	371	379	365	371	4,475	0	4,475
17	656.8	Insurance - Vehicle	577	555	601	600	590	583	588	589	582	594	573	582	7,015	0	7,015
18	657.8	Insurance - General Liability	1,187	1,140	1,236	1,234	1,214	1,199	1,209	1,210	1,196	1,222	1,178	1,195	14,420	0	14,420
19	658.8	Insurance - Workman's Comp	356	342	371	370	364	360	363	363	359	367	353	359	4,329	0	4,329
20	659.8	Insurance - Other	118	113	123	123	121	119	120	120	119	121	117	119	1,432	0	1,432
21	660.8	Advertising Expense	129	123	134	134	131	130	131	131	129	132	128	129	1,562	0	1,562
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	3,022	2,903	3,149	3,143	3,091	3,055	3,079	3,083	3,045	3,112	2,999	3,044	36,725	0	36,725
23	667.8	Reg. Comm. Exp. - Other	286	275	298	297	292	289	291	292	288	294	284	288	3,473	0	3,473
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	5,843	5,612	6,087	6,076	5,976	5,905	5,952	5,958	5,886	6,016	5,797	5,885	70,993	0	70,993
26		TOTAL WATER ALLOCATED A & G EXPENSES	41,651	40,011	43,394	43,313	42,599	42,094	42,426	42,462	41,982	42,884	41,328	41,953	508,100	0	508,100

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

999

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No. and Name		Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	574,102	0	0	0	0	0	0	0	0	0	0	574,102
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	142,568	0	0	0	0	0	0	0	0	0	0	142,568
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	0	0	0	0	0	0	0	0	0	84,543
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	0	0	0	0	0	0	0	0	0	0	101,878
8	620.1-.8	Materials & Supplies	60,302	0	0	0	0	0	0	0	0	0	0	60,302
9	631.1-.8	Contractual Services - Eng.	1,927	0	0	0	0	0	0	0	0	0	0	1,927
10	632.1-.8	Contractual Services - Acct.	10,234	0	0	0	0	0	0	0	0	0	0	10,234
11	633.1-.8	Contractual Services - Legal	6,166	0	0	0	0	0	0	0	0	0	0	6,166
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	0	0	0	0	0	0	0	0	0	0	59,736
14	641.1-.8	Rental of Real Building/Real Property	13,650	0	0	0	0	0	0	0	0	0	0	13,650
15	642.1-.8	Rental of Equipment	1,005	0	0	0	0	0	0	0	0	0	0	1,005
16	650.1-.8	Transportation Expense	21,424	0	0	0	0	0	0	0	0	0	0	21,424
17	656.1-.8	Insurance - Vehicle	7,015	0	0	0	0	0	0	0	0	0	0	7,015
18	657.1-.8	Insurance - General Liability	14,420	0	0	0	0	0	0	0	0	0	0	14,420
19	658.1-.8	Insurance - Workman's Comp	10,271	0	0	0	0	0	0	0	0	0	0	10,271
20	659.1-.8	Insurance - Other	1,432	0	0	0	0	0	0	0	0	0	0	1,432
21	660.1-.8	Advertising Expense	1,562	0	0	0	0	0	0	0	0	0	0	1,562
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	36,725	0	0	0	0	0	0	0	0	0	0	36,725
23	667.1-.8	Reg. Comm. Exp. - Other	3,473	0	0	0	0	0	0	0	0	0	0	3,473
24	670.1-.8	Bad Debt Expense	12,528	0	0	0	0	0	0	0	0	0	0	12,528
25	675.1-.8	Miscellaneous Expenses	132,851	0	0	0	0	0	0	0	0	0	0	132,851
26	TOTAL WATER O & M EXPENSES		1,297,812	0	0	0	0	0	0	0	0	0	0	1,297,812

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	239,952	0	0	0	0	0	0	0	0	0	0	239,952
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	59,589	0	0	0	0	0	0	0	0	0	0	59,589
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	0	0	0	0	0	0	0	0	79,915
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	0	0	0	0	0	0	0	0	0	0	101,878
8	620.1-.6	Materials & Supplies	43,697	0	0	0	0	0	0	0	0	0	0	43,697
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	0	0	0	0	0	0	0	0	0	0	43,833
14	641.1-.6	Rental of Real Building/Real Property	4,500	0	0	0	0	0	0	0	0	0	0	4,500
15	642.1-.6	Rental of Equipment	586	0	0	0	0	0	0	0	0	0	0	586
16	650.1-.6	Transportation Expense	13,348	0	0	0	0	0	0	0	0	0	0	13,348
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	4,293	0	0	0	0	0	0	0	0	0	0	4,293
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	0	0	0	0	0	0	0	0	0	0	30,435
26		TOTAL WATER DIRECT O & M EXPENSES	622,026	0	0	0	0	0	0	0	0	0	0	622,026

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED CUSTOMER ACCOUNTS EXPENSES											
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	92,181	0	0	0	0	0	0	0	0	0	0	92,181
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	22,891	0	0	0	0	0	0	0	0	0	0	22,891
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	320	0	0	0	0	0	0	0	0	0	0	320
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	0	0	0	0	0	0	0	0	0	0	5,091
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	0	0	0	0	0	0	0	0	0	0	3,601
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	1,649	0	0	0	0	0	0	0	0	0	0	1,649
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	0	0	0	0	0	0	0	0	0	12,528
25	675.7	Miscellaneous Expenses	31,424	0	0	0	0	0	0	0	0	0	0	31,424
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	169,686	0	0	0	0	0	0	0	0	0	0	169,686

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED A&G EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	241,969	0	0	0	0	0	0	0	0	0	0	241,969
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	60,088	0	0	0	0	0	0	0	0	0	0	60,088
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	0	0	0	0	0	0	0	0	0	4,308
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	0	0	0	0	0	0	0	0	0	0	11,514
9	631.8	Contractual Services - Eng.	1,927	0	0	0	0	0	0	0	0	0	0	1,927
10	632.8	Contractual Services - Acct.	10,234	0	0	0	0	0	0	0	0	0	0	10,234
11	633.8	Contractual Services - Legal	6,166	0	0	0	0	0	0	0	0	0	0	6,166
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	0	0	0	0	0	0	0	0	0	0	15,903
14	641.8	Rental of Real Building/Real Property	9,150	0	0	0	0	0	0	0	0	0	0	9,150
15	642.8	Rental of Equipment	419	0	0	0	0	0	0	0	0	0	0	419
16	650.8	Transportation Expense	4,475	0	0	0	0	0	0	0	0	0	0	4,475
17	656.8	Insurance - Vehicle	7,015	0	0	0	0	0	0	0	0	0	0	7,015
18	657.8	Insurance - General Liability	14,420	0	0	0	0	0	0	0	0	0	0	14,420
19	658.8	Insurance - Workman's Comp	4,329	0	0	0	0	0	0	0	0	0	0	4,329
20	659.8	Insurance - Other	1,432	0	0	0	0	0	0	0	0	0	0	1,432
21	660.8	Advertising Expense	1,562	0	0	0	0	0	0	0	0	0	0	1,562
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	36,725	0	0	0	0	0	0	0	0	0	0	36,725
23	667.8	Reg. Comm. Exp. - Other	3,473	0	0	0	0	0	0	0	0	0	0	3,473
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	0	0	0	0	0	0	0	0	0	0	70,993
26		TOTAL WATER A & G EXPENSES	506,100	0	0	0	0	0	0	0	0	0	0	506,100

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

670

Note: May not cross-foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (6XX.1 - 6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees	549,766	574,102	24,336	4.43%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	131,778	142,568	10,790	8.19%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	81,261	84,543	3,282	4.04%
6	616.1-.8	*Fuel for Power Production*	174	0	(174)	(100.00%)
7	618.1-.8	Chemicals	111,906	101,878	(10,028)	(8.96%)
8	620.1-.8	Materials & Supplies	68,917	60,302	(8,615)	(12.50%)
9	631.1-.8	Contractual Services - Eng.	0	1,927	1,927	100.00%
10	632.1-.8	Contractual Services - Acct.	9,903	10,234	330	3.33%
11	633.1-.8	Contractual Services - Legal	7,851	6,166	(1,685)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	70,354	59,736	(10,618)	(15.09%)
14	641.1-.8	Rental of Real Building/Real Property	11,541	13,650	2,109	18.27%
15	642.1-.8	Rental of Equipment	2,859	1,005	(1,855)	(64.86%)
16	650.1-.8	Transportation Expense	21,203	21,424	221	1.04%
17	656.1-.8	*Insurance - Vehicle*	6,501	7,015	514	7.91%
18	657.1-.8	Insurance - General Liability	14,873	14,420	(453)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	9,786	10,271	485	4.95%
20	659.1-.8	Insurance - Other	1,350	1,432	82	6.05%
21	660.1-.8	Advertising Expense	1,603	1,562	(41)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	36,725	36,725	0	0.00%
23	667.1-.8	Reg. Comm. Exp. - Other	5,271	3,473	(1,798)	(34.11%)
24	670.1-.8	Bad Debt Expense	7,239	12,528	5,290	73.07%
25	675.1-.8	Miscellaneous Expenses	94,840	132,851	38,012	40.08%
26	**TOTAL WATER O & M EXPENSES**		1,245,702	1,297,812	52,110	4.18%
27	**TOTAL (LESS ACCTS 666 & 667)**		1,203,706	1,257,614	53,908	4.48%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6 Salaries & Wages - Employees	225,489	239,952	14,463	6.41%
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6 Employee Pensions & Benefits	54,049	59,589	5,540	10.25%
4	610.1-.6 Purchased Water	0	0	0	0.00%
5	615.1-.6 Purchased Power	77,110	79,915	2,805	3.64%
6	616.1-.6 Fuel for Power Production	174	0	(174)	(100.00%)
7	618.1-.6 Chemicals	111,906	101,878	(10,028)	(8.96%)
8	620.1-.6 Materials & Supplies	51,290	43,697	(7,593)	(14.80%)
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	43,008	43,833	825	1.92%
14	641.1-.6 Rental of Real Building/Real Property	2,990	4,500	1,510	50.50%
15	642.1-.6 Rental of Equipment	2,314	586	(1,728)	(74.68%)
16	650.1-.6 Transportation Expense	15,998	13,348	(2,650)	(16.56%)
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	4,014	4,293	279	6.95%
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	12,144	30,435	18,291	150.62%
26	**TOTAL WATER O & M EXPENSES**	600,486	622,026	21,540	3.59%
27	**TOTAL (LESS ACCTS 666 & 667)**	600,486	622,026	21,540	3.59%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	%
1	601.7	Salaries & Wages - Employees	95,330	92,181	(3,149)	(3.30%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	22,851	22,891	41	0.18%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	363	320	(43)	(11.84%)
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	5,702	5,091	(611)	(10.72%)
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	829	0	(829)	(100.00%)
15	642.7	Rental of Equipment	20	0	(20)	(100.00%)
16	650.7	Transportation Expense	2,325	3,601	1,277	54.93%
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	1,697	1,649	(48)	(2.83%)
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	7,239	12,528	5,290	73.08%
25	675.7	Miscellaneous Expenses	6,798	31,424	24,626	362.27%
26		**TOTAL WATER O & M EXPENSES**	143,154	169,686	26,534	18.54%
27		**TOTAL (LESS ACCTS 666 & 667)**	143,154	169,686	26,534	18.54%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.8	Salaries & Wages - Employees		228,947	241,969	13,022	5.69%
2	603.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.8	Employee Pensions & Benefits		54,879	60,088	5,209	9.49%
4	610.8	Purchased Water		0	0	0	0.00%
5	615.8	Purchased Power		3,788	4,308	520	13.73%
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		11,925	11,514	(411)	(3.45%)
9	631.8	Contractual Services - Eng.		0	1,927	1,927	100.00%
10	632.8	Contractual Services - Acct.		9,903	10,234	330	3.33%
11	633.8	Contractual Services - Legal		7,851	6,166	(1,685)	(21.46%)
12	634.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.8	Contractual Services - Other		27,346	15,903	(11,443)	(41.84%)
14	641.8	Rental of Real Building/Real Property		7,722	9,150	1,428	18.49%
15	642.8	Rental of Equipment		525	419	(107)	(20.37%)
16	650.8	Transportation Expense		2,880	4,475	1,594	55.34%
17	656.8	Insurance - Vehicle		6,501	7,015	514	7.91%
18	657.8	Insurance - General Liability		14,873	14,420	(453)	(3.05%)
19	658.8	Insurance - Workman's Comp		4,075	4,329	254	6.23%
20	659.8	Insurance - Other		1,350	1,432	82	6.07%
21	660.8	Advertising Expense		1,603	1,562	(41)	(2.56%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.		36,725	36,725	0	0.00%
23	667.8	Reg. Comm. Exp. - Other		5,271	3,473	(1,798)	(34.11%)
24	670.8	Bad Debt Expense		0	0	0	0.00%
25	675.8	Miscellaneous Expenses		75,898	70,993	(4,905)	(6.46%)
26	**TOTAL WATER O & M EXPENSES**			502,062	506,100	4,037	0.80%
27	**TOTAL (LESS ACCTS 666 & 667)**			460,066	465,902	5,835	1.27%

NOTE: See Volume II for variance explanations.

5/30/95 1:40 PM B07W4.XLS

Note: May not cross foot due to rounding

CONTRACTUAL SERVICES - 1995

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10
Page 1 of 1
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	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14

Line No.	Amortization of Rate Case Expense:		(A) Total	Water
15				
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$36,725
28				

29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

Note: May not cross foot due to rounding

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (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)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	Name	1995 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**								0	
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**								0	
6	303.2	Land & Land Rights	94,022	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.	7,867	20	5.00%	393	0	393	0.00%	0	393
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**								0	
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.	1,272,664	22	4.55%	57,906	0	57,906	21.74%	12,589	45,317
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
22		**TRANSMISSION & DISTRIBUTION**								0	
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	22.65%	2,687	9,177
26	331.4	Transmission & Distribution	6,880,703	43	2.33%	160,320	0	160,320	25.27%	40,507	119,813
27	333.4	Services	1,169,637	40	2.50%	29,241	0	29,241	0.00%	0	29,241
28	334.4	Meters & Meter Installation	544,636	20	5.00%	27,232	0	27,232	0.00%	0	27,232
29	335.4	Hydrants	424,286	45	2.22%	9,419	0	9,419	0.00%	0	9,419
30	339.4	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31		**GENERAL PLANT**								0	
32	303.5	Land & Land Rights	27,066	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	255,763	40	2.50%	6,394	0	6,394	0.00%	0	6,394
34	340.5	Office Furniture & Equipment	157,780	15	6.67%	10,524	0	10,524	0.00%	0	10,524
35	340.51	Computer Equipment	382,246	6	16.67%	63,720	0	63,720	0.00%	0	63,720
36	341.5	Transportation Equipment	228,327	6	16.67%	38,062	0	38,062	0.00%	0	38,062
37	342.5	Stores Equipment	2,427	18	5.56%	135	0	135	0.00%	0	135
38	343.5	Tools, Shop & Garage	86,613	16	6.25%	5,413	0	5,413	0.00%	0	5,413
39	344.5	Laboratory Equipment	52,371	15	6.67%	3,493	0	3,493	0.00%	0	3,493
40	345.5	Power Operated Equipment	83,106	12	8.33%	6,923	0	6,923	0.00%	0	6,923
41	346.5	Communication Equipment	43,085	10	10.00%	4,309	0	4,309	0.00%	0	4,309
42	347.5	Miscellaneous Equipment	20,174	15	6.67%	1,346	0	1,346	0.00%	0	1,346
43	348.5	Other Tangible Plant	16,017	10	10.00%	1,602	0	1,602	0.00%	0	1,602
44		**INTANGIBLE PLANT**	0		0.00%	0	0	0	0.00%	0	0
45		**SUPPLY & PUMPING**	615,711		3.40%	20,916	0	20,916	0.00%	0	20,916
46		**WATER TREATMENT PLANT**	1,985,190		3.98%	79,041	0	79,041	15.93%	12,589	66,452
47		**TRANSMISSION & DISTRIBUTION**	9,547,449		2.52%	240,721	0	240,721	17.94%	43,194	197,527
48		**GENERAL PLANT**	1,354,975		10.47%	141,921	0	141,921	0.00%	0	141,921
49		**TOTAL DEPRECIATION EXPENSE**	13,503,325		3.57%	482,599	0	482,599	11.56%	55,783	426,816
50		**LESS: AMORTIZATION OF CIAC**				(153,782)	0	(153,782)		(1,425)	(152,357)
51		**NET DEPRECIATION EXPENSE - WATER**				328,817	0	328,817		54,358	274,459

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 - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
	WATER			1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	CIAC Classifications	1995 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	3,316,285	3.81%	126,350	0	126,350	0.00%	0	126,350
2	Line/Main Extension Fees #	203,136	2.33%	4,733	0	4,733	0.00%	0	4,733
3	Meter Installation Fees	259,130	5.00%	12,957	0	12,957	0.00%	0	12,957
4	Contributed Lines	340,974	2.33%	7,945	0	7,945	17.94%	1,425	6,520
5	Contributed Property Other Than Lines	17,351	2.83%	491	0	491	0.00%	0	491
6	Service Installation Fees	52,224	2.50%	1,306	0	1,306	0.00%	0	1,306
7	TOTAL WATER CIAC AMORT. EXP.	4,189,080		153,782	0	153,782		1,425	152,357

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)

5/31/95 9:08 AM B13W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 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	7,867	393	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	1,272,664	57,906	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	439,404	11,864	2.70%
16	**COMPOSITE RATE**	2,931,283	111,821	3.81%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	87,283	2,645	3.03%
19	331.4 Transmission & Distribution	6,880,703	160,320	2.33%
20	335.4 Hydrants	424,286	9,419	2.22%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	7,392,272	172,384	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	544,636	27,232	5.00%
25	**COMPOSITE RATE**	544,636	27,232	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	1,169,637	29,241	2.50%
28	**COMPOSITE RATE**	1,169,637	29,241	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	2,931,283	111,821	3.81%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	7,392,272	172,384	2.33%
32	Meter Installation Fees (Line 25)	544,636	27,232	5.00%
33	Service Installation Fees (Line 28)	1,169,637	29,241	2.50%
34	**COMPOSITE RATE**	12,037,828	340,678	2.83%

Column:
(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 - 1995
UNDER PRESENT INCOME

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 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%)	91,412	0	91,412	B-4(W)	
2	PAYROLL TAXES: (8.0%)	45,928	0	45,928	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	45,928	0	45,928		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	129,443	0	129,443		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	129,443	0	129,443		
10	Non-used & Useful Percent			15.66%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(20,271)	(20,271)		
12	TOTAL USED & USEFUL REAL EST. TAXES	129,443	(20,271)	109,172		
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)	266,783	(20,271)	246,512		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 - 1995
UNDER PRESENT INCOME

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	2,031,388	0	2,031,388	B-4(W)
3	Less:				
4	O & M Expenses	1,297,812	0	1,297,812	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	274,459	0	274,459	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	266,783	(20,271)	246,512	B-15(W)
8	Pre-Tax Operating Expenses	1,839,055	(20,271)	1,818,784	
9	**PRE-TAX OPERATING INCOME**	192,333	20,271	212,604	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	192,333	20,271	212,604	
12	Less:				
13	Interest Expense:				
14	Rate Base	4,694,208	729,454	5,423,662	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	237,057	36,837	273,895	C-3
17	Net Taxable Income (L11 - L16)	(44,724)	(16,566)	(61,291)	
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)	(17,252)	(6,390)	(23,643)	
20	Less:				
21	Parent Debt Adjustment	21,001	0	21,001	C-1(W)
22	Investment Tax Credit	3,347	0	3,347	C-7(W)
23	**TOTAL INCOME TAXES**	(41,600)	(6,390)	(47,991)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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:

		1995 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 (%)	11.56%	0.00%	11.56%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	38,261,999	0	38,261,999	A-5 (W)
2	Utility Land & Land Rights	7,168,434	0	7,168,434	A-5 (W)
3	Non-Used and Useful	(486,409)	0	(486,409)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(9,846,114)	0	(9,846,114)	A-9 (W)
6	CIAC	(5,639,355)	0	(5,639,355)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,358,652	0	1,358,652	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	(34,478)	0	(34,478)	Vol. II
13	Deferred Taxes	1,219,634	0	1,219,634	C-7 (W)
14	Working Capital Allowance	333,474	0	333,474	A-17 (W)
15	Other	1,465,808	0	1,465,808	A-21(W)
16	**TOTAL WATER RATE BASE**	33,801,645	0	33,801,645	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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				
7		0	0	
8	B. UTILITY LAND & LAND RIGHTS:			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	C. NON-USED AND USEFUL:			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	D. CONSTRUCTION WORK IN PROGRESS:			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	E. ACCUMULATED DEPRECIATION:			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	F. CIAC:			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	SUBTOTAL	0	0	

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Note: May not cross foot due to rounding

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	

5/30/95 8:09 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

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

5/30/95 8:10 AM A04W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) 1995 PLANT IN SERVICE Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 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	4,750,179	4,799,919	0	4,799,919	9,550,098	0	9,550,098	7,150,139	0	7,150,139
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	626,122	40,084	(53,153)	(13,069)	613,053	0	613,053	619,588	0	619,588
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	5,750,700	0	(60,762)	(60,762)	5,689,938	0	5,689,938	5,720,319	0	5,720,319
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	3,805,785	16,667	(76,703)	(60,036)	3,745,749	0	3,745,749	3,775,767	0	3,775,767
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	0	0	0	3,237,155	0	3,237,155	3,237,155	0	3,237,155
19	320.3 Water Treatment Equipment	11,875,329	552,289	(49,350)	502,939	12,378,268	0	12,378,268	12,126,798	0	12,126,798
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	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
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	3,669,266	19,429	(7,582)	11,847	3,681,114	0	3,681,114	3,675,190	0	3,675,190
27	333.4 Services	1,801,795	27,332	0	27,332	1,829,126	0	1,829,126	1,815,460	0	1,815,460
28	334.4 Meters & Meter Installation	1,256,377	29,268	0	29,268	1,285,645	0	1,285,645	1,271,011	0	1,271,011
29	335.4 Hydrants	171,507	1,071	0	1,071	172,578	0	172,578	172,042	0	172,042
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	18,295	0	0	0	18,295	0	18,295	18,295	0	18,295
33	304.5 Structures & Improvements	163,104	19,788	(233)	19,555	182,659	0	182,659	172,882	0	172,882
34	340.5 Office Furniture & Equipment	99,514	14,274	0	14,274	113,788	0	113,788	106,651	0	106,651
35	340.51 Computer Equipment	245,171	26,414	0	26,414	271,585	0	271,585	258,378	0	258,378
36	341.5 Transportation Equipment	149,182	19,414	(9,103)	10,311	159,493	0	159,493	154,337	0	154,337
37	342.5 Stores Equipment	1,620	41	0	41	1,661	0	1,661	1,640	0	1,640
38	343.5 Tools, Shop & Garage Equipment	55,767	5,580	(23)	5,557	61,324	0	61,324	58,546	0	58,546
39	344.5 Laboratory Equipment	15,830	39,139	0	39,139	54,970	0	54,970	35,400	0	35,400
40	345.5 Power Operated Equipment	55,289	1,819	(47)	1,772	57,061	0	57,061	56,175	0	56,175
41	346.5 Communication Equipment	25,155	7,936	0	7,936	33,091	0	33,091	29,123	0	29,123
42	347.5 Miscellaneous Equipment	13,297	903	(224)	678	13,975	0	13,975	13,636	0	13,636
43	348.5 Other Tangible Plant	369	20,915	0	20,915	21,284	0	21,284	10,826	0	10,826
44	**INTANGIBLE PLANT**	3,759	0	0	0	3,759	0	3,759	3,759	0	3,759
45	**SUPPLY & PUMPING**	16,443,318	4,856,670	(190,618)	4,666,052	21,109,370	0	21,109,370	18,776,345	0	18,776,345
46	**WATER TREATMENT PLANT**	16,642,571	552,289	(49,350)	502,939	17,145,510	0	17,145,510	16,894,040	0	16,894,040
47	**TRANSMISSION & DISTRIBUTION**	8,805,641	77,100	(7,582)	69,518	8,875,159	0	8,875,159	8,840,400	0	8,840,400
48	**GENERAL PLANT**	842,592	156,224	(9,631)	146,593	989,185	0	989,185	915,889	0	915,889
49	**TOTAL PLANT IN SERVICE**	42,737,881	5,642,283	(257,181)	5,385,103	48,122,983	0	48,122,983	45,430,433	0	45,430,433
50	**LAND & LAND RIGHTS**	4,768,474	4,799,919	0	4,799,919	9,568,393	0	9,568,393	7,168,434	0	7,168,434
51	**TOTAL PIS LESS LAND**	37,969,407	842,364	(257,181)	585,184	38,554,590	0	38,554,590	38,261,999	0	38,261,999

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Island
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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	4,750,179	4,750,179	4,750,179	4,750,179	4,750,179	4,750,179	4,750,179	4,750,179	4,750,179	4,750,179	4,750,179	4,750,179	9,550,000	4,799,919	7,150,139
7	304 2 Structures & Improvements	763,026	763,026	763,026	763,026	763,026	763,026	763,026	763,026	763,026	763,026	763,026	763,026	763,026	0	763,026
8	305 2 Collecting & Impounding reservoirs	196,257	196,257	196,257	196,257	196,257	196,257	196,257	196,257	196,257	196,257	196,257	196,257	196,257	0	196,257
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	626,122	626,122	626,122	626,122	626,122	601,969	601,969	601,969	601,969	613,053	613,053	613,053	613,053	(13,069)	619,569
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	5,750,700	5,750,700	5,750,700	5,750,700	5,750,700	5,689,938	5,689,938	5,689,938	5,689,938	5,689,938	5,689,938	5,689,938	5,689,938	(60,762)	5,720,319
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	3,805,785	3,805,785	3,805,785	3,805,785	3,779,242	3,745,749	3,745,749	3,745,749	3,745,749	3,745,749	3,745,749	3,745,749	3,745,749	(59,036)	3,775,767
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	3,237,155	3,237,155	3,237,155	3,237,155	3,237,155	3,237,155	3,237,155	3,237,155	0	3,237,155
19	320 3 Water Treatment Equipment	11,875,329	11,875,333	11,876,843	11,876,843	11,879,993	12,137,784	12,144,328	12,144,328	12,144,328	12,144,328	12,144,334	12,144,334	12,379,268	502,939	12,126,798
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	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	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	3,669,268	3,669,400	3,669,400	3,669,400	3,669,400	3,661,818	3,661,818	3,661,818	3,661,818	3,661,818	3,661,982	3,661,982	3,691,114	11,947	3,675,180
27	333 4 Services	1,801,795	1,801,983	1,801,983	1,801,983	1,801,983	1,801,983	1,801,983	1,801,983	1,801,983	1,801,983	1,802,213	1,802,213	1,829,126	27,332	1,815,480
28	334 4 Meters & Meter Installation	1,256,377	1,256,579	1,256,579	1,256,579	1,256,579	1,256,579	1,256,579	1,256,579	1,256,579	1,256,579	1,256,824	1,256,824	1,285,845	29,266	1,271,011
29	335 4 Hydrants	171,507	171,514	171,514	171,514	171,514	171,514	171,514	171,514	171,514	171,514	171,523	171,523	172,579	1,071	172,042
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	18,295	18,295	18,295	18,295	18,295	18,295	18,295	18,295	18,295	18,295	18,295	18,295	18,295	0	18,295
33	304 5 Structures & Improvements	163,104	163,231	163,475	163,737	163,939	154,040	172,862	172,863	172,863	172,863	172,863	172,863	192,699	19,555	172,862
34	340 5 Office Furniture & Equipment	99,514	99,605	99,782	99,976	100,123	100,196	106,561	106,577	106,577	106,577	106,577	106,577	113,788	14,274	106,851
35	340 51 Computer Equipment	245,171	245,340	245,667	246,027	246,299	246,433	258,211	258,240	258,240	258,240	258,240	258,240	271,395	26,414	258,378
36	341 5 Transportation Equipment	149,182	149,306	149,503	149,491	149,633	149,732	158,269	158,269	158,269	158,269	158,269	158,269	159,483	10,311	154,337
37	342 5 Stores Equipment	1,620	1,620	1,621	1,621	1,622	1,622	1,640	1,640	1,640	1,640	1,640	1,640	1,681	41	1,640
38	343 5 Tools, Shop & Garage Equipment	55,767	55,803	55,872	55,947	56,004	56,033	58,521	58,527	58,527	58,527	58,527	58,527	61,324	5,557	58,546
39	344 5 Laboratory Equipment	16,030	16,081	16,566	17,098	17,501	17,781	35,153	35,196	35,196	35,196	35,196	35,196	54,979	39,139	35,400
40	345 5 Power Operated Equipment	55,269	55,301	55,323	55,346	55,365	55,374	56,184	56,186	56,186	56,186	56,186	56,186	57,061	1,772	56,175
41	346 5 Communication Equipment	25,155	25,206	25,304	25,412	25,494	25,534	29,073	29,082	29,082	29,082	29,082	29,082	33,091	7,936	29,123
42	347 5 Miscellaneous Equipment	13,297	13,303	13,313	13,319	13,326	13,331	13,731	13,732	13,732	13,732	13,732	13,732	13,975	676	13,636
43	348 5 Other Tangible Plant	369	503	762	1,046	1,262	1,369	10,695	10,718	10,718	10,718	10,718	10,718	21,264	20,915	10,826
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**	16,443,318	16,443,318	16,443,318	16,443,318	16,415,775	16,298,367	16,298,367	16,298,367	16,298,367	16,309,451	16,309,451	16,309,451	21,109,370	4,666,052	16,776,345
46	**WATER TREATMENT PLANT**	16,642,571	16,642,575	16,643,985	16,643,985	16,647,135	16,905,026	16,911,570	16,911,570	16,911,570	16,911,570	16,911,576	16,911,576	17,145,510	502,939	16,894,040
47	**TRANSMISSION & DISTRIBUTION**	8,805,641	8,806,173	8,806,173	8,806,173	8,806,173	8,798,591	8,798,591	8,798,591	8,798,591	8,798,591	8,799,239	8,799,239	8,875,139	69,518	8,840,400
48	**GENERAL PLANT**	842,592	843,592	845,483	847,315	848,863	849,660	919,215	919,364	919,364	919,364	919,364	919,364	960,185	146,503	915,899
49	**TOTAL PLANT IN SERVICE**	42,737,881	42,739,417	42,742,618	42,744,450	42,721,705	42,855,403	42,931,502	42,931,650	42,931,650	42,942,735	42,943,366	42,943,366	48,122,983	5,395,103	45,439,433
50	***LAND & LAND RIGHTS***	4,768,474	4,768,474	4,768,474	4,768,474	4,768,474	4,768,474	4,768,474	4,768,474	4,768,474	4,768,474	4,768,474	4,768,474	9,568,393	4,799,919	7,168,434
51	**TOTAL PIS LESS LAND**	37,969,407	37,970,943	37,974,144	37,975,976	37,953,231	38,086,929	38,163,028	38,163,176	38,163,176	38,174,261	38,174,814	38,174,814	38,554,590	595,184	38,261,999

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Balance 1995
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	4,799,919	4,799,919	2,399,960
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	(24,153)	0	0	0	11,084	0	0	0	(13,069)	(6,534)
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	(60,762)	0	0	0	0	0	0	0	(60,762)	(30,381)
14	311.2 Pumping Equipment	0	0	0	(27,543)	(32,493)	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	(60,036)	(30,018)
16	**WATER TREATMENT PLANT**													0	0
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	5	1,310	0	3,250	257,891	6,544	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	233,934	502,939	251,470
21	339.3 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	**TRANSMISSION & DISTRIBUTION**													0	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	134	0	0	0	(7,582)	0	0	0	0	0	0	0	0	0
27	333.4 Services	189	0	0	0	0	0	0	0	0	183	0	18,132	11,847	5,924
28	334.4 Meters & Meter Installation	202	0	0	0	0	0	0	0	0	236	0	26,013	27,332	13,666
29	335.4 Hydrants	7	0	0	0	0	0	0	0	0	248	0	28,820	29,269	14,634
30	339.4 Other Plant & Miscellaneous	0	0	0	0	0	0	0	0	0	0	0	1,055	1,071	536
31	**GENERAL PLANT**													0	0
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	127	244	262	202	101	8,821	21	0	0	0	0	0	0	0
34	340.5 Office Furniture & Equipment	91	177	194	147	73	6,385	16	0	0	0	0	9,777	16,555	8,278
35	340.51 Computer Equipment	189	328	359	272	135	11,778	29	0	0	0	0	7,211	14,274	7,137
36	341.5 Transportation Equipment	124	197	(12)	142	99	8,557	(0)	0	0	0	0	13,344	26,414	13,207
37	342.5 Stores Equipment	0	1	1	0	0	18	0	0	0	0	0	1,204	10,311	5,155
38	343.5 Tools, Shop & Garage Equipment	38	69	75	57	26	2,486	6	0	0	0	0	21	41	21
39	344.5 Laboratory Equipment	250	485	532	403	200	17,452	43	0	0	0	0	2,797	5,557	2,779
40	345.5 Power Operated Equipment	12	22	23	18	9	810	2	0	0	0	0	19,773	39,139	19,570
41	346.5 Communication Equipment	51	98	108	82	40	3,539	9	0	0	0	0	875	1,772	886
42	347.5 Miscellaneous Equipment	8	10	5	8	5	400	0	0	0	0	0	4,909	7,936	3,968
43	348.5 Other Tangible Plant	134	259	264	215	107	9,326	23	0	0	0	0	244	678	339
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	19,986	20,915	10,458
45	**SUPPLY & PUMPING**	0	0	0	(27,543)	(117,408)	0	0	0	11,084	0	0	0	0	0
46	**WATER TREATMENT PLANT**	5	1,310	0	3,250	257,891	6,544	0	0	0	0	0	4,799,919	4,666,052	2,333,027
47	**TRANSMISSION & DISTRIBUTION**	532	0	0	0	(7,582)	0	0	0	0	0	0	233,934	502,939	251,470
48	**GENERAL PLANT**	1,000	1,891	1,833	1,547	797	69,555	149	0	0	0	0	75,920	69,519	34,760
49	**TOTAL NET ADDITIONS**	1,536	3,201	1,833	(22,746)	133,696	76,099	149	0	11,084	853	0	5,179,995	5,395,103	2,692,555
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	1,536	3,201	1,833	(22,746)	133,696	76,099	149	0	11,084	853	0	379,076	995,184	292,595

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Ave. Gross Additions 1995
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	4,799,919	4,799,919	2,399,960
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	40,084	0	0	0	40,084	20,042
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	16,667	0	0	0	0	0	0	0	0	16,667	8,334
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	5	5,310	0	14,250	257,891	40,894	0	0	0	0	0	233,934	552,289	276,145
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	134	0	0	0	0	0	0	0	0	163	0	19,132	19,429	9,715
27	333.4 Services	189	0	0	0	0	0	0	0	0	230	0	26,913	27,332	13,666
28	334.4 Meters & Meter Installation	202	0	0	0	0	0	0	0	0	246	0	28,820	29,268	14,634
29	335.4 Hydrants	7	0	0	0	0	0	0	0	0	9	0	1,055	1,071	536
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	127	245	269	204	101	8,624	22	0	0	0	0	9,887	19,788	9,894
34	340.5 Office Furniture & Equipment	91	177	194	147	73	6,365	16	0	0	0	0	7,211	14,274	7,137
35	340.51 Computer Equipment	169	328	359	272	135	11,778	29	0	0	0	0	13,344	26,414	13,207
36	341.5 Transportation Equipment	124	241	264	200	99	8,657	21	0	0	0	0	8,808	19,414	9,707
37	342.5 Stores Equipment	0	1	1	0	0	18	0	0	0	0	0	21	41	21
38	343.5 Tools, Shop & Garage Equipment	36	69	75	57	28	2,466	6	0	0	0	0	2,819	5,580	2,790
39	344.5 Laboratory Equipment	250	485	532	403	200	17,452	43	0	0	0	0	19,773	39,139	19,570
40	345.5 Power Operated Equipment	12	23	25	19	9	811	2	0	0	0	0	919	1,819	909
41	346.5 Communication Equipment	51	98	108	82	40	3,539	9	0	0	0	0	4,009	7,936	3,968
42	347.5 Miscellaneous Equipment	6	11	12	9	5	402	1	0	0	0	0	456	903	451
43	348.5 Other Tangible Plant	134	259	284	215	107	9,326	23	0	0	0	0	10,566	20,915	10,458
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	0	0	0	16,667	0	0	0	0	40,084	0	0	4,799,919	4,856,670	2,428,336
46	**WATER TREATMENT PLANT**	5	5,310	0	14,250	257,891	40,894	0	0	0	0	0	233,934	552,289	276,145
47	**TRANSMISSION & DISTRIBUTION**	532	0	0	0	0	0	0	0	0	648	0	75,920	77,100	38,551
48	**GENERAL PLANT**	1,000	1,937	2,125	1,609	797	69,660	172	0	0	0	0	78,024	156,224	78,112
49	**TOTAL GROSS ADDITIONS**	1,536	7,247	2,125	32,526	258,686	110,554	172	0	40,084	653	0	5,186,686	5,642,269	2,821,144
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	4,799,919	4,799,919	2,399,960
51	**TOTAL PIS LESS LAND**	1,536	7,247	2,125	32,526	258,686	110,554	172	0	40,084	653	0	386,770	842,364	421,184

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No. 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg [x] 13 Month Avg [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	24,153	0	0	0	29,000	0	0	0	0	0
12	309.2 Supply Mains	0	0	0	0	0	0	0	0	0	0	0	0	53,153	26,577
13	310.2 Power Generation Equipment	0	0	0	0	60,762	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	60,762	30,381
15	339.2 Other Plant & Miscellaneous	0	0	0	44,210	32,493	0	0	0	0	0	0	0	0	0
16	**WATER TREATMENT PLANT**				0	0	0	0	0	0	0	0	0	76,703	38,352
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	4,000	0	11,000	0	0	0	0	0	0	0	0	0	0
20	321.3 Permeators	0	0	0	0	0	34,350	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	49,350	24,675
22	**TRANSMISSION & DISTRIBUTION**													0	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	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	333.4 Services	0	0	0	0	7,582	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	7,582	3,791
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**													0	0
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	1	7	1	0	3	1	0	0	0	0	226	233	117
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	44	276	58	0	99	22	0	0	0	0	8,884	9,183	4,592
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	1	0	0	0	0	0	0	0	0	22	23	12
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	1	0	0	0	0	0	0	0	0	44	47	23
41	346.5 Communication Equipment	0	0	0	0	0	1	0	0	0	0	0	0	0	0
42	347.5 Miscellaneous Equipment	0	1	7	1	0	2	1	0	0	0	0	212	224	112
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	44,210	117,408	0	0	0	29,000	0	0	0	190,618	95,310
46	**WATER TREATMENT PLANT**	0	4,000	0	11,000	0	34,350	0	0	0	0	0	0	49,350	24,675
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	7,582	0	0	0	0	0	0	0	7,582	3,791
48	**GENERAL PLANT**	0	46	292	62	0	105	23	0	0	0	0	9,103	9,631	4,816
49	**TOTAL RETIREMENTS**	0	4,046	292	55,272	124,990	34,455	23	0	29,000	0	0	9,103	257,181	128,592
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	4,046	292	55,272	124,990	34,455	23	0	29,000	0	0	9,103	257,181	128,592

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 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	7,150,139	0.00%	0
7	304.2 Structures & Improvements	783,028	7.86%	58,440
8	305.2 Collecting & Impounding reservoirs	186,257	7.86%	14,265
9	306.2 Lake, River & Other Intakes	0	7.86%	0
10	307.2 Wells & Springs	619,588	7.86%	47,454
11	308.2 Infiltration Galleries & Tunnels	264,911	7.86%	20,289
12	309.2 Supply Mains	5,720,319	7.86%	438,118
13	310.2 Power Generation Equipment	296,336	0.00%	0
14	311.2 Pumping Equipment	3,775,767	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	3,237,155	0.00%	0
19	320.3 Water Treatment Equipment	12,126,798	0.00%	0
20	321.3 Permeators	1,530,087	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	3,675,190	0.00%	0
27	333.4 Services	1,815,460	0.00%	0
28	334.4 Meters & Meter Installation	1,271,011	0.00%	0
29	335.4 Hydrants	172,042	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	18,295	0.00%	0
33	304.5 Structures & Improvements	172,882	0.00%	0
34	340.5 Office Furniture & Equipment	106,651	0.00%	0
35	340.51 Computer Equipment	258,378	0.00%	0
36	341.5 Transportation Equipment	154,337	0.00%	0
37	342.5 Stores Equipment	1,640	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	58,546	0.00%	0
39	344.5 Laboratory Equipment	35,400	0.00%	0
40	345.5 Power Operated Equipment	56,175	0.00%	0
41	346.5 Communication Equipment	29,123	0.00%	0
42	347.5 Miscellaneous Equipment	13,836	0.00%	0
43	348.5 Other Tangible Plant	10,826	0.00%	0
44	**INTANGIBLE PLANT**	3,759	0.00%	0
45	**SUPPLY & PUMPING**	18,776,345	3.08%	578,566
46	**WATER TREATMENT PLANT**	16,894,040	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	8,840,400	0.00%	0
48	**GENERAL PLANT**	915,889	0.00%	0
49	**TOTAL PLANT IN SERVICE**	45,430,433	1.27%	578,566
50	**LAND & LAND RIGHTS**	7,168,434	0.00%	0
51	**TOTAL PIS LESS LAND**	38,261,999	1.51%	578,566

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Note: May not cross foot due to rounding

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	578,566	0	578,566	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(86,095)	0	(86,095)	A-9 (W)
4	CIAC	(7,537)	0	(7,537)	A-12 (W)
5	Accumulated Amort. of CIAC	1,475	0	1,475	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**	486,409	0	486,409	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg. [x] 13 Month Avg. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	5,395,819
10	Utility Adjustment to ordered balance (1)	(407,053)
11	1992 Additions	1,018,742
12	1992 Retirements	7,827
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		
39	1996 Additions	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	12/31/96 Balance	

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

5/30/95 8:40 AM A08W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
			1995 ACCUMULATED DEPRECIATION				1995 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	1,464	94	1,558	0	1,558	1,511	0	1,511
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	148,627	23,120	171,747	0	171,747	160,187	0	160,187
8	305.2 Collecting & Impounding reservoirs	44,213	3,725	47,938	0	47,938	46,076	0	46,076
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	57,110	(32,521)	24,589	0	24,589	40,850	0	40,850
11	308.2 Infiltration Galleries & Tunnels	47,390	6,623	54,013	0	54,013	50,702	0	50,702
12	309.2 Supply Mains	774,870	102,839	877,709	0	877,709	826,290	0	826,290
13	310.2 Power Generation Equipment	46,018	14,817	60,835	0	60,835	53,427	0	53,427
14	311.2 Pumping Equipment	1,386,858	112,085	1,498,943	0	1,498,943	1,442,901	0	1,442,901
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	635,791	98,086	733,877	0	733,877	684,834	0	684,834
19	320.3 Water Treatment Equipment	2,254,553	502,419	2,756,972	0	2,756,972	2,505,763	0	2,505,763
20	321.3 Permeators	814,575	306,017	1,120,592	0	1,120,592	967,584	0	967,584
21	339.3 Other Plant & Miscellaneous	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
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	424,637	51,481	476,118	0	476,118	450,378	0	450,378
26	331.4 Transmission & Distribution	1,141,120	78,050	1,219,170	0	1,219,170	1,180,145	0	1,180,145
27	333.4 Services	374,082	45,387	419,469	0	419,469	396,776	0	396,776
28	334.4 Meters & Meter Installation	537,743	63,551	601,294	0	601,294	569,519	0	569,519
29	335.4 Hydrants	51,642	3,819	55,461	0	55,461	53,552	0	53,552
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	36,999	4,089	41,088	0	41,088	39,044	0	39,044
34	340.5 Office Furniture & Equipment	44,720	7,114	51,834	0	51,834	48,277	0	48,277
35	340.51 Computer Equipment	81,658	43,072	124,730	0	124,730	103,194	0	103,194
36	341.5 Transportation Equipment	98,479	16,625	115,104	0	115,104	106,791	0	106,791
37	342.5 Stores Equipment	472	91	563	0	563	518	0	518
38	343.5 Tools, Shop & Garage Equipment	27,675	3,636	31,311	0	31,311	29,493	0	29,493
39	344.5 Laboratory Equipment	3,999	2,361	6,360	0	6,360	5,180	0	5,180
40	345.5 Power Operated Equipment	53,550	4,632	58,183	0	58,183	55,866	0	55,866
41	346.5 Communication Equipment	12,444	2,912	15,356	0	15,356	13,900	0	13,900
42	347.5 Miscellaneous Equipment	1,914	686	2,600	0	2,600	2,257	0	2,257
43	348.5 Other Tangible Plant	10,557	1,083	11,640	0	11,640	11,099	0	11,099
44	**INTANGIBLE PLANT**	1,464	94	1,558	0	1,558	1,511	0	1,511
45	**SUPPLY & PUMPING**	2,505,086	230,688	2,735,774	0	2,735,774	2,620,433	0	2,620,433
46	**WATER TREATMENT PLANT**	3,704,919	906,522	4,611,441	0	4,611,441	4,158,181	0	4,158,181
47	**TRANSMISSION & DISTRIBUTION**	2,529,224	242,288	2,771,512	0	2,771,512	2,650,370	0	2,650,370
48	**GENERAL PLANT**	372,468	86,300	458,768	0	458,768	415,619	0	415,619
49	**TOTAL ACCUMULATED DEPRECIATION**	9,113,161	1,465,892	10,579,053	0	10,579,053	9,846,114	0	9,846,114

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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-9(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(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 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
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	1,464	1,472	1,480	1,488	1,496	1,504	1,510	1,518	1,526	1,534	1,542	1,550	1,558	94	1,511
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	148,627	150,554	152,481	154,408	156,335	158,262	160,185	162,112	164,039	165,966	167,893	169,820	171,747	23,120	160,187
8	305.2 Collecting & Impounding reservoirs	44,213	44,523	44,833	45,143	45,453	45,763	46,078	46,388	46,698	47,008	47,318	47,628	47,938	3,725	46,076
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	57,110	56,829	60,548	62,267	63,986	41,552	43,275	44,994	46,713	19,432	21,151	22,870	24,589	(32,521)	40,850
11	308.2 Infiltration Galleries & Tunnels	47,390	47,942	48,494	49,046	49,598	50,150	50,701	51,253	51,805	52,357	52,909	53,461	54,013	6,623	50,702
12	309.2 Supply Mains	774,870	788,503	802,136	815,769	829,402	782,273	795,911	809,544	823,177	836,810	850,443	864,076	877,709	102,839	826,290
13	310.2 Power Generation Equipment	46,018	47,253	48,488	49,723	50,958	52,193	53,425	54,660	55,895	57,130	58,365	59,600	60,835	14,817	53,427
14	311.2 Pumping Equipment	1,366,858	1,402,590	1,418,322	1,434,054	1,405,576	1,386,815	1,404,551	1,420,283	1,436,015	1,451,747	1,467,479	1,483,211	1,498,943	112,086	1,442,901
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	635,791	643,985	652,139	660,313	668,487	676,661	684,833	693,007	701,181	709,355	717,529	725,703	733,877	98,086	684,834
19	320.3 Water Treatment Equipment	2,254,553	2,300,534	2,342,515	2,388,496	2,423,477	2,469,458	2,481,086	2,527,067	2,573,048	2,619,029	2,665,010	2,710,991	2,756,972	502,419	2,505,763
20	321.3 Permeators	814,575	840,076	865,577	891,078	916,579	942,080	967,586	993,087	1,018,588	1,044,089	1,069,590	1,095,091	1,120,592	306,017	967,584
21	339.3 Other Plant & Miscellaneous	0	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	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	424,637	428,927	433,217	437,507	441,797	446,087	450,378	454,668	458,958	463,248	467,538	471,828	476,118	51,481	460,378
26	331.4 Transmission & Distribution	1,141,120	1,148,256	1,155,392	1,162,528	1,169,664	1,169,216	1,176,354	1,183,490	1,190,626	1,197,762	1,204,898	1,212,034	1,219,170	78,050	1,180,145
27	333.4 Services	374,092	377,884	381,846	385,429	389,210	392,992	396,777	400,559	404,341	408,123	411,905	415,687	419,469	45,387	396,776
28	334.4 Meters & Meter Installation	537,743	543,039	548,335	553,631	558,927	564,223	569,518	574,814	580,110	585,406	590,702	596,998	601,294	63,551	569,519
29	335.4 Hydrants	51,842	51,980	52,278	52,596	52,914	53,232	53,553	53,871	54,189	54,507	54,825	55,143	55,461	3,819	53,552
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	36,998	37,359	37,718	38,071	38,430	38,790	39,149	39,509	39,869	40,229	40,589	40,948	41,088	4,088	39,044
34	340.5 Office Furniture & Equipment	44,720	45,313	45,906	46,499	47,092	47,685	48,276	48,869	49,462	50,055	50,648	51,241	51,834	7,114	48,277
35	340.51 Computer Equipment	81,858	85,247	88,636	92,425	96,014	99,603	103,196	106,785	110,374	113,963	117,552	121,141	124,730	43,072	102,194
36	341.5 Transportation Equipment	98,479	100,623	102,723	104,591	106,677	108,821	110,866	112,966	115,132	117,276	119,420	121,564	115,104	16,825	106,791
37	342.5 Stores Equipment	472	480	488	496	504	512	515	523	531	539	547	555	563	91	518
38	343.5 Tools, Shop & Garage Equipment	27,675	27,980	28,285	28,589	28,894	29,199	29,503	29,808	30,113	30,416	30,720	31,028	31,311	3,836	29,493
39	344.5 Laboratory Equipment	3,999	4,196	4,393	4,590	4,787	4,984	5,178	5,375	5,572	5,769	5,966	6,163	6,360	2,361	5,180
40	345.5 Power Operated Equipment	53,550	53,940	54,330	54,719	55,108	55,498	55,887	56,277	56,667	57,057	57,447	57,837	58,183	4,632	55,866
41	346.5 Communication Equipment	12,444	12,687	12,930	13,173	13,416	13,659	13,898	14,141	14,384	14,627	14,870	15,113	15,356	2,912	13,900
42	347.5 Miscellaneous Equipment	1,914	1,990	2,065	2,134	2,209	2,285	2,356	2,432	2,508	2,584	2,660	2,736	2,800	686	2,257
43	348.5 Other Tangible Plant	10,557	10,647	10,737	10,827	10,917	11,007	11,100	11,190	11,280	11,370	11,460	11,550	11,640	1,083	11,099
44	**INTANGIBLE PLANT**	1,464	1,472	1,480	1,488	1,496	1,504	1,510	1,518	1,526	1,534	1,542	1,550	1,558	94	1,511
45	**SUPPLY & PUMPING**	2,505,086	2,540,194	2,575,302	2,610,410	2,601,308	2,519,008	2,554,126	2,589,234	2,624,342	2,630,450	2,665,558	2,700,666	2,735,774	230,888	2,620,433
46	**WATER TREATMENT PLANT**	3,704,919	3,784,575	3,860,231	3,939,887	4,008,543	4,088,199	4,133,505	4,213,161	4,292,817	4,372,473	4,452,129	4,531,785	4,611,441	908,522	4,158,181
47	**TRANSMISSION & DISTRIBUTION**	2,529,224	2,550,046	2,570,868	2,591,690	2,612,512	2,625,752	2,646,580	2,667,402	2,688,224	2,709,046	2,729,868	2,750,690	2,771,512	242,288	2,650,370
48	**GENERAL PLANT**	372,468	380,463	388,412	396,115	404,048	412,043	419,924	427,886	435,891	443,888	451,881	459,876	458,788	86,300	415,619
49	**TOTAL WATER ACCUM. DEPR.**	9,113,161	9,256,750	9,396,293	9,539,590	9,627,907	9,646,506	9,755,645	9,899,211	10,042,800	10,157,389	10,300,978	10,444,567	10,579,053	1,466,892	9,846,114

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Net Additions 1995
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	8	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	1,719	1,719	1,719	1,719	(22,434)	1,723	1,719	1,719	(27,281)	1,719	1,719	1,719	(32,521)	(16,261)
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,312
12	309.2 Supply Mains	13,633	13,633	13,633	13,633	(47,129)	13,638	13,633	13,633	13,633	13,633	13,633	13,633	102,839	51,420
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	7,409
14	311.2 Pumping Equipment	15,732	15,732	15,732	(28,478)	(16,761)	15,736	15,732	15,732	15,732	15,732	15,732	15,732	112,085	56,043
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	8,174	8,174	8,174	8,174	8,174	8,172	8,174	8,174	8,174	8,174	8,174	8,174	98,088	49,043
19	320.3 Water Treatment Equipment	45,981	41,981	45,981	34,981	45,981	11,628	45,981	45,981	45,981	45,981	45,981	45,981	502,419	251,210
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	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	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	7,136	7,136	7,136	7,136	(446)	7,136	7,136	7,136	7,136	7,136	7,136	7,136	78,080	39,025
27	333.4 Services	3,782	3,782	3,782	3,782	3,782	3,785	3,782	3,782	3,782	3,782	3,782	3,782	45,387	22,694
28	334.4 Meters & Meter Installation	5,296	5,296	5,296	5,296	5,296	5,295	5,296	5,296	5,296	5,296	5,296	5,296	63,551	31,776
29	335.4 Hydrants	318	318	318	318	318	321	318	318	318	318	318	318	3,819	1,910
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	360	359	353	359	360	359	359	360	360	360	360	140	4,069	2,044
34	340.5 Office Furniture & Equipment	593	593	593	593	593	591	593	593	593	593	593	593	7,114	3,557
35	340.51 Computer Equipment	3,589	3,589	3,589	3,589	3,589	3,593	3,589	3,589	3,589	3,589	3,589	3,589	43,072	21,536
36	341.5 Transportation Equipment	2,144	2,100	1,868	2,086	2,144	2,045	2,122	2,144	2,144	2,144	2,144	(6,460)	16,825	8,312
37	342.5 Stores Equipment	8	8	8	8	8	3	8	8	8	8	8	8	91	46
38	343.5 Tools, Shop & Garage Equipment	305	305	304	305	305	304	305	305	305	305	305	283	3,636	1,818
39	344.5 Laboratory Equipment	197	197	197	197	197	194	197	197	197	197	197	197	2,361	1,181
40	345.5 Power Operated Equipment	390	390	389	390	390	388	390	390	390	390	390	346	4,632	2,316
41	346.5 Communication Equipment	243	243	243	243	243	239	243	243	243	243	243	243	2,912	1,456
42	347.5 Miscellaneous Equipment	76	75	69	75	76	72	75	76	76	76	76	(136)	686	343
43	348.5 Other Tangible Plant	90	90	90	90	90	93	90	90	90	90	90	90	1,083	542
44	**INTANGIBLE PLANT**	8	8	8	8	8	8	8	8	8	8	8	8	94	47
45	**SUPPLY & PUMPING**	35,108	35,108	35,108	(9,102)	(82,300)	35,118	35,108	35,108	6,108	35,108	35,108	35,108	230,688	115,346
46	**WATER TREATMENT PLANT**	79,656	75,656	79,656	68,656	79,656	45,306	79,656	79,656	79,656	79,656	79,656	79,656	906,522	453,262
47	**TRANSMISSION & DISTRIBUTION**	20,822	20,822	20,822	20,822	13,240	20,828	20,822	20,822	20,822	20,822	20,822	20,822	242,266	121,146
48	**GENERAL PLANT**	7,995	7,949	7,703	7,933	7,995	7,881	7,972	7,995	7,995	7,995	7,995	(1,108)	86,300	43,151
49	**TOTAL NET ADDITIONS**	143,589	139,543	143,297	88,317	18,599	109,139	143,566	143,589	114,589	143,589	143,589	134,486	1,465,892	732,952

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Average Gross Add. 1995
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	8	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	1,719	1,719	1,719	1,719	1,719	1,723	1,719	1,719	1,719	1,719	1,719	1,719	20,632	10,316
11	308.2 Infiltration Galleries & Tunnels	552	552	552	552	552	551	552	552	552	552	552	552	6,623	3,312
12	309.2 Supply Mains	13,633	13,633	13,633	13,633	13,633	13,636	13,633	13,633	13,633	13,633	13,633	13,633	163,601	81,801
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	15,732	15,732	15,732	15,732	15,732	15,736	15,732	15,732	15,732	15,732	15,732	15,732	188,788	94,394
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	8,174	8,174	8,174	8,174	8,174	8,172	8,174	8,174	8,174	8,174	8,174	8,174	98,086	49,043
19	320.3 Water Treatment Equipment	45,981	45,981	45,981	45,981	45,981	45,979	45,981	45,981	45,981	45,981	45,981	45,981	551,769	275,885
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	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	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	7,136	7,136	7,136	7,136	7,136	7,136	7,136	7,136	7,136	7,136	7,136	7,136	85,632	42,816
27	333.4 Services	3,782	3,782	3,782	3,782	3,782	3,785	3,782	3,782	3,782	3,782	3,782	3,782	45,387	22,694
28	334.4 Meters & Meter Installation	5,296	5,296	5,296	5,296	5,296	5,295	5,296	5,296	5,296	5,296	5,296	5,296	63,551	31,776
29	335.4 Hydrants	318	318	318	318	318	321	318	318	318	318	318	318	3,819	1,910
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	360	360	360	360	360	362	360	360	360	360	360	360	4,322	2,161
34	340.5 Office Furniture & Equipment	593	593	593	593	593	591	593	593	593	593	593	593	7,114	3,557
35	340.51 Computer Equipment	3,589	3,589	3,589	3,589	3,589	3,593	3,589	3,589	3,589	3,589	3,589	3,589	43,072	21,536
36	341.5 Transportation Equipment	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	2,144	25,728	12,864
37	342.5 Stores Equipment	8	8	8	8	8	3	8	8	8	8	8	8	91	46
38	343.5 Tools, Shop & Garage Equipment	305	305	305	305	305	304	305	305	305	305	305	305	3,659	1,830
39	344.5 Laboratory Equipment	197	197	197	197	197	194	197	197	197	197	197	197	2,361	1,181
40	345.5 Power Operated Equipment	390	390	390	390	390	389	390	390	390	390	390	390	4,679	2,340
41	346.5 Communication Equipment	243	243	243	243	243	239	243	243	243	243	243	243	2,912	1,456
42	347.5 Miscellaneous Equipment	76	76	76	76	76	74	76	76	76	76	76	76	910	455
43	348.5 Other Tangible Plant	90	90	90	90	90	93	90	90	90	90	90	90	1,083	542
44	**INTANGIBLE PLANT**	8	8	8	8	8	8	8	8	8	8	8	8	94	47
45	**SUPPLY & PUMPING**	35,108	35,108	35,108	35,108	35,108	35,116	35,108	35,108	35,108	35,108	35,108	35,108	421,306	210,655
46	**WATER TREATMENT PLANT**	79,656	79,656	79,656	79,656	79,656	79,656	79,656	79,656	79,656	79,656	79,656	79,656	955,872	477,937
47	**TRANSMISSION & DISTRIBUTION**	20,822	20,822	20,822	20,822	20,822	20,826	20,822	20,822	20,822	20,822	20,822	20,822	249,870	124,937
48	**GENERAL PLANT**	7,995	7,995	7,995	7,995	7,995	7,998	7,995	7,995	7,995	7,995	7,995	7,995	95,931	47,966
49	**TOTAL GROSS ADDITIONS**	143,589	143,589	143,589	143,589	143,589	143,594	143,589	143,589	143,589	143,589	143,589	143,589	1,723,073	861,544

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	24,153	0	0	0	29,000	0	0	0	53,153	26,577
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	60,762	0	0	0	0	0	0	0	60,762	30,381
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	44,210	32,493	0	0	0	0	0	0	0	76,703	38,352
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	4,000	0	11,000	0	34,350	0	0	0	0	0	0	49,350	24,675
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	7,582	0	0	0	0	0	0	0	7,582	3,791
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	1	7	1	0	3	1	0	0	0	0	220	233	117
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	44	276	58	0	99	22	0	0	0	0	8,604	9,103	4,552
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	1	0	0	0	0	0	0	0	0	22	23	12
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	1	0	0	1	0	0	0	0	0	44	47	23
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	1	7	1	0	2	1	0	0	0	0	212	224	112
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	44,210	117,408	0	0	0	29,000	0	0	0	190,618	95,310
46	**WATER TREATMENT PLANT**	0	4,000	0	11,000	0	34,350	0	0	0	0	0	0	49,350	24,675
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	7,582	0	0	0	0	0	0	0	7,582	3,791
48	**GENERAL PLANT**	0	46	292	62	0	105	23	0	0	0	0	9,103	9,631	4,816
49	**TOTAL RETIREMENTS**	0	4,046	292	55,272	124,990	34,455	23	0	29,000	0	0	9,103	257,181	128,592

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	1,511	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	160,187	7.66%	12,269
8	305.2 Collecting & Impounding reservoirs	46,076	7.66%	3,529
9	306.2 Lake, River & Other Intakes	0	7.66%	0
10	307.2 Wells & Springs	40,850	7.66%	3,129
11	308.2 Infiltration Galleries & Tunnels	50,702	7.66%	3,883
12	309.2 Supply Mains	826,290	7.66%	63,285
13	310.2 Power Generation Equipment	53,427	0.00%	0
14	311.2 Pumping Equipment	1,442,901	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	664,834	0.00%	0
19	320.3 Water Treatment Equipment	2,505,763	0.00%	0
20	321.3 Permeators	967,584	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	450,378	0.00%	0
26	331.4 Transmission & Distribution	1,180,145	0.00%	0
27	333.4 Services	396,776	0.00%	0
28	334.4 Meters & Meter Installation	569,519	0.00%	0
29	335.4 Hydrants	53,552	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	39,044	0.00%	0
34	340.5 Office Furniture & Equipment	48,277	0.00%	0
35	340.51 Computer Equipment	103,194	0.00%	0
36	341.5 Transportation Equipment	106,791	0.00%	0
37	342.5 Stores Equipment	518	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	29,493	0.00%	0
39	344.5 Laboratory Equipment	5,180	0.00%	0
40	345.5 Power Operated Equipment	55,866	0.00%	0
41	346.5 Communication Equipment	13,900	0.00%	0
42	347.5 Miscellaneous Equipment	2,257	0.00%	0
43	348.5 Other Tangible Plant	11,099	0.00%	0
44	**INTANGIBLE PLANT**	1,511	0.00%	0
45	**SUPPLY & PUMPING**	2,620,433	3.29%	86,095
46	**WATER TREATMENT PLANT**	4,158,181	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	2,650,370	0.00%	0
48	**GENERAL PLANT**	415,619	0.00%	0
49	**TOTAL**	9,846,114	0.87%	86,095

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
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 CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	2,548,896	221,480	2,770,376	0	2,770,376	2,659,636	0	2,659,636	0.00%	0
2	*Line/Main Extensions*	942,857	213,150	1,156,007	0	1,156,007	1,049,432	0	1,049,432	0.00%	0
3	Meter Installation Fees	139,448	39,200	178,648	0	178,648	159,048	0	159,048	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	3.08%	7,537
6	Service Installation Fees	1,025,744	98,000	1,123,744	0	1,123,744	1,074,744	0	1,074,744	0.00%	0
7	**TOTAL WATER CIAC**	5,353,440	571,830	5,925,270	0	5,925,270	5,639,355	0	5,639,355	0.13%	7,537
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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/95	Net Additions	Average Balance 1995
1	Plant Capacity Fees	2,548,896	2,567,352	2,585,809	2,604,266	2,622,722	2,641,179	2,659,636	2,678,092	2,696,549	2,715,006	2,733,462	2,751,919	2,770,376	221,480	2,659,636
2	Line/Main Extensions	942,857	960,620	978,382	996,145	1,013,907	1,031,670	1,049,432	1,067,195	1,084,957	1,102,720	1,120,482	1,138,245	1,156,007	213,150	1,049,432
3	Meter Installation Fees	139,448	142,715	145,982	149,248	152,515	155,782	159,048	162,315	165,582	168,848	172,115	175,382	178,648	39,200	159,048
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	1,025,744	1,033,911	1,042,077	1,050,244	1,058,411	1,066,577	1,074,744	1,082,911	1,091,077	1,099,244	1,107,411	1,115,577	1,123,744	98,000	1,074,744
7	TOTAL WATER CIAC	5,353,440	5,401,082	5,448,745	5,496,397	5,544,050	5,591,702	5,639,355	5,687,007	5,734,660	5,782,312	5,829,985	5,877,617	5,925,270	571,830	5,639,355

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

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No : 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	18,457	18,457	18,457	18,457	18,457	18,457	18,457	18,457	18,457	18,457	18,457	18,457	221,480	110,740
2	Line/Main Extensions	17,763	17,763	17,763	17,763	17,763	17,763	17,763	17,763	17,763	17,763	17,763	17,763	213,150	106,575
3	Meter Installation Fees	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	39,200	19,600
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	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	98,000	49,000
7	TOTAL NET ADDITIONS	47,653	47,653	47,653	47,653	47,653	47,653	47,653	47,653	47,653	47,653	47,653	47,653	571,830	285,915

5/30/95 1:56 PM A12W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
1	Plant Capacity Fees	18,457	18,457	18,457	18,457	18,457	18,457	18,457	18,457	18,457	18,457	18,457	18,457	221,480	110,740
2	Line/Main Extensions	17,763	17,763	17,763	17,763	17,763	17,763	17,763	17,763	17,763	17,763	17,763	17,763	213,150	106,575
3	Meter Installation Fees	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	3,267	39,200	19,600
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	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	8,167	98,000	49,000
7	TOTAL GROSS ADDITIONS	47,653	47,653	47,653	47,653	47,653	47,653	47,653	47,653	47,653	47,653	47,653	47,653	571,830	285,915

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 gr[illegible]ot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		0
3	1985 Additions	0
4	1985 Retirements	0
5	1985 Adjustments	
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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

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

5/30/95 9:48 AM A13W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Percentage	Amount
1	Plant Capacity Fees	711,141	125,003	836,144	0	836,144	773,643	0	773,643	0.00%	0
2	Line/Main Extensions	91,206	24,452	115,658	0	115,658	103,432	0	103,432	0.00%	0
3	Meter Installation Fees	24,215	7,952	32,167	0	32,167	28,191	0	28,191	0.00%	0
4	Contributed Lines	62,516	10,527	73,043	0	73,043	67,780	0	67,780	0.00%	0
5	Cont. Prpty Other than Lines	39,498	10,645	50,143	0	50,143	44,821	0	44,821	3.29%	1,475
6	Service Installation Fees	327,350	26,869	354,219	0	354,219	340,785	0	340,785	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	1,255,926	205,448	1,461,374	0	1,461,374	1,358,652	0	1,358,652	0.11%	1,475

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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 8
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(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 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
1	Plant Capacity Fees	711,141	721,558	731,975	742,392	752,809	763,226	773,642	784,059	794,476	804,893	815,310	825,727	836,144	125,003	773,643
2	Line/Main Extensions	91,206	93,244	95,282	97,320	99,358	101,396	103,430	105,468	107,506	109,544	111,582	113,620	115,658	24,452	103,432
3	Meter Installation Fees	24,215	24,878	25,541	26,204	26,867	27,530	28,189	28,852	29,515	30,178	30,841	31,504	32,167	7,952	28,191
4	Contributed Lines	62,516	63,393	64,270	65,147	66,024	66,901	67,781	68,658	69,535	70,412	71,289	72,166	73,043	10,527	67,780
5	Cont. Prpty Other than Lines	39,498	40,385	41,272	42,159	43,046	43,933	44,821	45,708	46,595	47,482	48,369	49,256	50,143	10,645	44,821
6	Service Installation Fees	327,350	328,589	331,828	334,067	336,306	338,545	340,785	343,024	345,263	347,502	349,741	351,980	354,219	26,869	340,785
7	TOTAL ACC. AMORT. CIAC	1,255,926	1,273,047	1,290,166	1,307,289	1,324,410	1,341,531	1,358,648	1,375,769	1,392,890	1,410,011	1,427,132	1,444,253	1,461,374	205,448	1,358,652

718

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

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	10,417	10,417	10,417	10,417	10,417	10,416	10,417	10,417	10,417	10,417	10,417	10,417	125,003	62,502
2	Line/Main Extensions	2,036	2,036	2,036	2,036	2,036	2,034	2,036	2,036	2,036	2,036	2,036	2,036	24,452	12,226
3	Meter Installation Fees	663	663	663	663	663	659	663	663	663	663	663	663	7,952	3,976
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	887	887	887	887	887	886	887	887	887	887	887	887	10,645	5,323
6	Service Installation Fees	2,239	2,239	2,239	2,239	2,239	2,240	2,239	2,239	2,239	2,239	2,239	2,239	26,869	13,435
7	TOTAL NET ADDITIONS	17,121	17,121	17,121	17,121	17,121	17,117	17,121	17,121	17,121	17,121	17,121	17,121	205,448	102,726

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
1	Plant Capacity Fees	10,417	10,417	10,417	10,417	10,417	10,416	10,417	10,417	10,417	10,417	10,417	10,417	125,003	62,502
2	Line/Main Extensions	2,038	2,038	2,038	2,038	2,038	2,034	2,038	2,038	2,038	2,038	2,038	2,038	24,452	12,226
3	Meter Installation Fees	663	663	663	663	663	659	663	663	663	663	663	663	7,952	3,976
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	887	887	887	887	887	888	887	887	887	887	887	887	10,645	5,323
6	Service Installation Fees	2,239	2,239	2,239	2,239	2,239	2,240	2,239	2,239	2,239	2,239	2,239	2,239	26,869	13,435
7	**TOTAL GROSS ADDITIONS**	17,121	17,121	17,121	17,121	17,121	17,117	17,121	17,121	17,121	17,121	17,121	17,121	205,448	102,726

Note: May not cross[illegible]ue to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.

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 1995
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 -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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

See Schedule A-15 for 1996.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	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 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

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

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	2,667,795	0	2,667,795	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	333,474	0	333,474	

5/30/95 10:11 AM A17W.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,482,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,596,238	335,186,496	287,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	GROSS UTILITY PLANT	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,364,671)	(82,180,419)	(83,165,366)	(84,118,890)	(84,815,719)	(79,311,049)
7															
8	NET UTILITY PLANT	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,276,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	INVESTMENT IN UTILITY PLANT	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	TOTAL OTHER INVESTMENTS	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	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
25	*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
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,536,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

727

5/30/95 10:12 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,926,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,926,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	438,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,698	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,987,727	2,004,913	2,007,283	2,075,088	2,064,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,067
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,888,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	TOTAL ASSETS	303,926,860	301,537,572	301,808,067	300,853,382	302,026,856	303,908,082	305,399,529	304,654,667	303,633,964	305,198,639	306,311,119	308,474,076	309,214,095	306,570,488

Note: May not cross-foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple 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	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,634	6,154,458	6,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
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	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,985	78,820,788	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,235	103,017,038	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,566	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,386,601	1,686,370	1,797,301	1,914,161	1,982,851	2,074,810	1,782,127	1,787,900	1,466,906	1,402,219	1,380,411	1,765,200	2,052,343
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	2,021,538	2,023,203	2,024,878	2,026,583	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,409	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,886,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(86,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,820	4,159,360	2,412,421	2,967,857	3,511,865	4,163,766	4,595,178	4,954,773	5,507,583	6,002,174	4,647,215	4,406,862	3,830,983
21	Accrued Interest-Debt	1,780,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	956,787	1,342,636	1,718,543	1,739,828
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,866	1,198,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,895,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,666,545	15,395,666	14,669,966	13,947,058	14,730,574
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/95	Test Year Simple Average Balance
28	Advances For Construction	4,236,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,508	2,821,307	2,478,022
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	(341,716)	(313,161)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,784,911	99,046,771	99,299,806	99,553,591	99,808,669	100,069,812	100,383,900	100,647,086	100,904,777	101,158,787	101,411,822	101,664,032	101,915,867	100,355,239
35	Accumulated Amortization	(23,786,886)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
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	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,518	108,577,311	108,934,394	110,839,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,928,880	301,537,572	301,808,067	300,853,382	302,028,856	303,906,062	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,085	306,570,466

730

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 Order No. PSC-93-1070-FOF-WS Dated 7/23/93	0		04/30/92 Balance Per Docket No. 920655-WS Order No. PSC-93-1070-FOF-WS Dated 7/23/93	0	
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	0	12/31/95 BALANCE	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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:	1995		
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	1.51%	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 - %	0.87%	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 - 1995
DEFERRED DEBITS

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	**12/31/94 Balance**			1,465,808	
4	Jan	0	0	1,465,808	
5	Feb	0	0	1,465,808	
6	Mar	0	0	1,465,808	
7	Apr	0	0	1,465,808	
8	May	0	0	1,465,808	
9	Jun	0	0	1,465,808	
10	Jul	0	0	1,465,808	
11	Aug	0	0	1,465,808	
12	Sep	0	0	1,465,808	
13	Oct	0	0	1,465,808	
14	Nov	0	0	1,465,808	
15	12/31/95 Balance	0	0	1,465,808	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			1,465,808	A-1 (W)

Monthly Amortization Amount: $24,430
Amortization Start Date: 1/1/96

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	7,983,331	0	7,983,331	2,457,639	10,440,970	30.76%	B-4(W), B-3(W)
3	Other Revenue	24,990	0	24,990	0	24,990		B-4(W)
4	**TOTAL OPERATING REVENUES**	8,008,321	0	8,008,321	2,457,639	10,465,960		
5	**OPERATING EXPENSES:**							
6	*Operation and Maintenance*	2,667,795	0	2,667,795	0	2,667,795		B-5(W)
7	Depreciation net of CIAC Amort	1,501,374	0	1,501,374	0	1,501,374		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,026,744	(1,293)	1,025,451	110,594 (A)	1,136,045		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	356,717	499	357,215	905,373 (B)	1,262,588		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	5,552,630	(794)	5,551,836	1,015,967	6,567,803		
12	**NET OPERATING INCOME**	2,455,691	794	2,456,485	1,441,672	3,898,157		
13	**RATE BASE**	33,801,645	0	33,801,645		33,801,645		A-1(W)
14	**RATE OF RETURN**	7.27%		7.27%		11.53%		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 - 1995
PRESENT AND REQUIRED

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 PRESENT OPERATING INCOME			1995 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	7,983,331	0	7,983,331	1,482,414		9,465,745	18.57%	B-4(W),B-3(W)
3	Other Revenue	24,990	0	24,990	0		24,990		B-4(W)
4	TOTAL OPERATING REVENUES	8,008,321	0	8,008,321	1,482,414		9,490,735		
5	OPERATING EXPENSES:								
6	Operation and Maintenance	2,667,795	0	2,667,795	0		2,667,795		B-5(W)
7	Depreciation net of CIAC Amort	1,501,374	0	1,501,374	0		1,501,374		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,026,744	(1,293)	1,025,451	66,709	(A)	1,092,160		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	356,717	499	357,215	546,108	(B)	903,323		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	5,552,630	(794)	5,551,836	612,817		6,164,653		
12	NET OPERATING INCOME	2,455,691	794	2,456,485	869,597		3,326,082		
13	RATE BASE	33,801,645	0	33,801,645			33,801,645		A-1(W)
14	RATE OF RETURN	7.27%		7.27%			9.84%		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.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 (%)	11.19%	15.26%	D-1(W)	
3	Rate of Return (%)	9.84%	11.53%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	33,801,645	33,801,645	A-1(W)	
6	Required / Requested Income (L3 x L5)	3,326,082	3,898,157		
7	Adjusted Income Under Present Rates	2,456,485	2,456,485	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	869,597	1,441,672		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	109,440	
10	Revenue adjustment Before RAF (L8 / L9)	1,415,705	2,347,045		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	1,482,414	2,457,639		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	1,415,705	2,347,045		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	546,108	905,373		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	66,709	110,594		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	869,597	1,441,672		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.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
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. N/A	0	
37			
38	2. Non Used and Useful Property Tax Add-back	6,537	
39			
40	3. Non Used and Useful Property Taxes	(7,830)	
41			
42		(1,293)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	499	
45			
46	2.	0	
47			
48		499	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(794)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	4,113,716	0	4,113,716
4	461.2 Metered - Commercial	1,001,371	0	1,001,371
5	461.3 Metered - Industrial	0	0	0
6	461.4 Metered - Public Authority	0	0	0
7	461.5 Metered - Multi-Family	1,134,869	0	1,134,869
8	Subtotal Water Sales	6,249,956	0	6,249,956
9	**OTHER WATER SALES:**			
10	462.1 Public Fire Protection	0	0	0
11	462.2 Private Fire Protection	183,792	0	183,792
12	464 Other Sales - Public Authorities	0	0	0
13	465 Irrigation Customers	1,524,492	0	1,524,492
14	466 Sales for Resale	25,091	0	25,091
15	467 Interdepartmental Sales	0	0	0
16	475 Unbilled Revenues	0	0	0
17	Subtotal Other Water Sales	1,733,375	0	1,733,375
18	**TOTAL WATER SALES**	7,983,331	0	7,983,331
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	24,990	0	24,990
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**	24,990	0	24,990
26	**TOTAL PRESENT WATER OPERATING REVENUES**	8,008,321	0	8,008,321

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	704,460	0	704,460	478,593	0	478,593	62,310	0	62,310	163,558	0	163,558
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	174,942	0	174,942	118,852	0	118,852	15,473	0	15,473	40,616	0	40,616
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	852,678	0	852,678	849,550	0	849,550	216	0	216	2,912	0	2,912
6	616 Fuel for Power Production	3,110	0	3,110	3,110	0	3,110	0	0	0	0	0	0
7	618 Chemicals	307,772	0	307,772	307,772	0	307,772	0	0	0	0	0	0
8	620 Materials & Supplies	224,111	0	224,111	212,887	0	212,887	3,441	0	3,441	7,783	0	7,783
9	631 Contractual Services - Eng.	4,223	0	4,223	2,920	0	2,920	0	0	0	1,303	0	1,303
10	632 Contractual Services - Acct.	6,917	0	6,917	0	0	0	0	0	0	6,917	0	6,917
11	633 Contractual Services - Legal	4,168	0	4,168	0	0	0	0	0	0	4,168	0	4,168
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	165,177	0	165,177	154,427	0	154,427	0	0	0	10,750	0	10,750
14	641 Rental of Real Building/Real Property	6,185	0	6,185	0	0	0	0	0	0	6,185	0	6,185
15	642 Rental of Equipment	1,405	0	1,405	1,122	0	1,122	0	0	0	283	0	283
16	650 Transportation Expense	33,227	0	33,227	27,768	0	27,768	2,434	0	2,434	3,025	0	3,025
17	656 Insurance - Vehicle	4,742	0	4,742	0	0	0	0	0	0	4,742	0	4,742
18	657 Insurance - General Liability	9,747	0	9,747	0	0	0	0	0	0	9,747	0	9,747
19	658 Insurance - Workman's Comp	12,603	0	12,603	8,562	0	8,562	1,115	0	1,115	2,926	0	2,926
20	659 Insurance - Other	968	0	968	0	0	0	0	0	0	968	0	968
21	660 Advertising Expense	1,056	0	1,056	0	0	0	0	0	0	1,056	0	1,056
22	666 Reg. Comm. Exp. - Rate Case Amort.	41,312	0	41,312	0	0	0	0	0	0	41,312	0	41,312
23	667 Reg. Comm. Exp. - Other	2,347	0	2,347	0	0	0	0	0	0	2,347	0	2,347
24	670 Bad Debt Expense	8,469	0	8,469	0	0	0	8,469	0	8,469	0	0	0
25	675 Miscellaneous Expenses	98,177	0	98,177	28,949	0	28,949	21,241	0	21,241	47,987	0	47,987
26	TOTAL WATER O & M EXPENSES	2,667,795	0	2,667,795	2,194,512	0	2,194,512	114,699	0	114,699	358,584	0	358,584

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	57,930	52,981	61,196	59,069	60,223	58,872	59,615	59,592	57,982	58,830	57,805	58,386	704,481	0	704,481
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	14,386	13,157	15,197	14,669	14,955	14,620	14,804	14,799	14,399	14,608	14,355	14,743	174,942	0	174,942
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	72,428	72,497	84,758	80,257	78,383	81,970	83,073	81,503	56,629	56,355	59,396	77,280	852,678	0	852,678
6	616.1-.8 Fuel for Power Production	261	259	259	259	259	259	259	259	259	259	259	259	3,110	0	3,110
7	618.1-.8 Chemicals	24,419	26,993	33,403	30,283	30,013	27,123	20,633	18,623	20,533	19,483	24,843	31,423	307,772	0	307,772
8	620.1-.8 Materials & Supplies	15,392	15,264	15,432	15,369	15,366	15,367	15,319	55,318	15,301	15,331	15,283	15,336	224,111	0	224,111
9	631.1-.8 Contractual Services - Eng.	354	346	355	355	353	351	352	352	351	353	349	351	4,223	0	4,223
10	632.1-.8 Contractual Services - Acct.	589	547	593	592	582	575	580	581	574	588	585	573	6,917	0	6,917
11	633.1-.8 Contractual Services - Legal	343	330	357	357	351	347	349	350	346	353	340	346	4,169	0	4,169
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	13,082	13,089	12,994	13,121	13,091	14,150	14,289	14,287	14,280	14,298	14,263	14,283	165,176	0	165,176
14	641.1-.8 Rental of Real Building/Real Property	509	489	530	529	521	514	518	519	513	524	505	513	6,185	0	6,185
15	642.1-.8 Rental of Equipment	122	119	116	122	112	123	106	119	106	119	118	118	1,405	0	1,405
16	650.1-.8 Transportation Expense	2,766	2,739	2,779	2,777	2,773	2,768	2,775	2,773	2,765	2,778	2,762	2,770	33,227	0	33,227
17	656.1-.8 Insurance - Vehicle	390	375	407	406	399	394	396	398	393	402	387	393	4,742	0	4,742
18	657.1-.8 Insurance - General Liability	802	771	836	834	820	811	817	818	808	826	796	808	9,747	0	9,747
19	658.1-.8 Insurance - Workman's Comp	1,036	948	1,095	1,057	1,077	1,053	1,067	1,066	1,037	1,070	1,034	1,062	12,603	0	12,603
20	659.1-.8 Insurance - Other	80	77	83	83	81	80	81	81	80	82	79	80	988	0	988
21	660.1-.8 Advertising Expense	87	83	91	90	89	88	89	89	88	89	86	88	1,056	0	1,056
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	3,400	3,266	3,542	3,536	3,477	3,436	3,463	3,468	3,425	3,501	3,373	3,425	41,312	0	41,312
23	667.1-.8 Reg. Comm. Exp. - Other	193	186	201	201	198	195	197	197	195	199	192	195	2,347	0	2,347
24	670.1-.8 Bad Debt Expense	708	646	716	711	713	703	723	715	697	724	696	714	8,469	0	8,469
25	675.1-.8 Miscellaneous Expenses	8,351	7,863	8,844	8,400	8,376	8,406	8,035	8,040	7,922	8,124	7,675	7,941	98,177	0	98,177
26	TOTAL WATER O & M EXPENSES	217,590	213,023	243,785	243,077	230,213	232,207	207,544	243,947	198,883	200,136	205,345	232,044	2,667,794	0	2,667,794

Notes:
(1) Employee Pensions & Benefits is calculated as 24.63% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	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	39,261	35,295	41,903	39,840	41,213	40,093	40,584	40,602	39,292	40,643	39,311	40,556	478,593	0	478,593
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	9,750	8,766	10,406	9,894	10,235	9,957	10,078	10,083	9,758	10,093	9,762	10,072	118,852	0	118,852
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	82,810	61,240	56,570	58,090	59,110	77,000	849,550	0	849,550
6	616.1-.6 Fuel for Power Production	261	259	259	259	259	259	259	259	259	259	259	259	3,110	0	3,110
7	618.1-.6 Chemicals	24,419	26,993	33,403	30,283	30,013	27,123	20,633	18,623	20,533	19,483	24,843	31,423	307,772	0	307,772
8	620.1-.6 Materials & Supplies	14,464	14,406	14,474	14,415	14,421	14,434	14,373	54,375	14,373	14,378	14,374	14,401	212,887	0	212,887
9	631.1-.6 Contractual Services - Eng.	247	243	243	243	243	243	243	243	243	243	243	243	2,920	0	2,920
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	12,177	12,219	12,072	12,201	12,186	13,256	13,387	13,384	13,388	13,378	13,385	13,392	154,427	0	154,427
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	99	97	92	96	88	99	85	95	85	95	95	94	1,122	0	1,122
16	650.1-.6 Transportation Expense	2,314	2,314	2,314	2,314	2,314	2,314	2,314	2,314	2,314	2,314	2,314	2,314	27,768	0	27,768
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	702	631	750	713	737	717	726	726	703	727	703	726	8,562	0	8,562
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	2,626	2,448	2,933	2,510	2,549	2,651	2,198	2,219	2,195	2,242	2,205	2,173	28,949	0	28,949
26	TOTAL WATER DIRECT O & M EXPENSES	178,490	175,921	203,339	202,759	190,379	182,856	167,691	204,163	159,713	158,845	166,804	192,653	2,194,612	0	2,194,612

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	5,209	4,755	5,269	5,231	5,243	5,175	5,319	5,261	5,128	5,327	5,139	5,251	62,310	0	62,310
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	1,294	1,181	1,308	1,299	1,302	1,285	1,321	1,307	1,274	1,323	1,276	1,304	15,473	0	15,473
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	18	17	18	18	18	18	18	18	18	18	18	18	216	0	216
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	286	263	291	289	290	286	294	291	283	294	284	290	3,441	0	3,441
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	204	186	206	204	205	202	208	206	200	208	201	205	2,434	0	2,434
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	93	85	94	94	94	93	95	94	92	95	92	94	1,115	0	1,115
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	708	646	716	711	713	703	723	715	697	724	698	714	8,469	0	8,469
25	675.7 Miscellaneous Expenses	1,776	1,621	1,796	1,783	1,787	1,764	1,813	1,793	1,748	1,818	1,752	1,790	21,241	0	21,241
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	9,589	8,754	9,699	9,630	9,652	9,526	9,792	9,685	9,440	9,807	9,459	9,667	114,699	0	114,699

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	13,461	12,930	14,024	13,998	13,767	13,604	13,712	13,729	13,561	13,859	13,356	13,558	163,558	0	163,558
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	3,343	3,211	3,483	3,476	3,419	3,378	3,405	3,409	3,368	3,442	3,317	3,367	40,616	0	40,616
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	240	230	250	249	245	242	244	244	241	247	238	241	2,912	0	2,912
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	641	615	667	666	655	647	652	653	645	659	636	645	7,783	0	7,783
9	631.8 Contractual Services - Eng.	107	103	112	112	110	108	109	109	108	110	106	108	1,303	0	1,303
10	632.8 Contractual Services - Acct.	569	547	593	592	582	575	580	581	574	586	565	573	6,917	0	6,917
11	633.8 Contractual Services - Legal	343	330	357	357	351	347	349	350	346	353	340	346	4,168	0	4,168
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	885	850	922	920	905	894	901	902	891	911	878	891	10,750	0	10,750
14	641.8 Rental of Real Building/Real Property	509	489	530	529	521	514	518	519	513	524	505	513	6,185	0	6,185
15	642.8 Rental of Equipment	23	22	24	24	24	24	24	24	23	24	23	23	283	0	283
16	650.8 Transportation Expense	249	239	259	259	255	252	254	254	251	256	247	251	3,025	0	3,025
17	656.8 Insurance - Vehicle	390	375	407	406	399	394	398	398	393	402	387	393	4,742	0	4,742
18	657.8 Insurance - General Liability	802	771	836	834	820	811	817	818	808	826	796	808	9,747	0	9,747
19	658.8 Insurance - Workman's Comp	241	231	251	250	246	243	245	246	243	248	239	243	2,926	0	2,926
20	659.8 Insurance - Other	80	77	83	83	81	80	81	81	80	82	79	80	966	0	966
21	660.8 Advertising Expense	87	83	91	90	89	88	89	89	88	89	86	88	1,056	0	1,056
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	3,400	3,266	3,542	3,536	3,477	3,436	3,463	3,468	3,425	3,501	3,373	3,425	41,312	0	41,312
23	667.8 Reg. Comm. Exp. - Other	193	186	201	201	198	195	197	197	195	199	192	195	2,347	0	2,347
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	3,949	3,794	4,115	4,107	4,039	3,991	4,023	4,026	3,979	4,066	3,919	3,978	47,987	0	47,987
26	TOTAL WATER ALLOCATED A & G EXPENSES	29,511	28,349	30,746	30,689	30,182	29,825	30,061	30,100	29,731	30,384	29,262	29,725	358,584	0	358,584

Notes.
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No. and Name		Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	704,460	0	0	0	0	0	0	0	0	0	0	704,460
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	174,942	0	0	0	0	0	0	0	0	0	0	174,942
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	0	0	0	0	0	0	0	0	0	852,678
6	616.1-.8	Fuel for Power Production	3,110	0	0	0	0	0	0	0	0	0	0	3,110
7	618.1-.8	Chemicals	307,772	0	0	0	0	0	0	0	0	0	0	307,772
8	620.1-.8	Materials & Supplies	224,111	0	0	0	0	0	0	0	0	0	0	224,111
9	631.1-.8	Contractual Services - Eng.	4,223	0	0	0	0	0	0	0	0	0	0	4,223
10	632.1-.8	Contractual Services - Acct.	8,917	0	0	0	0	0	0	0	0	0	0	8,917
11	633.1-.8	Contractual Services - Legal	4,168	0	0	0	0	0	0	0	0	0	0	4,168
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	165,177	0	0	0	0	0	0	0	0	0	0	165,177
14	641.1-.8	Rental of Real Building/Real Property	6,185	0	0	0	0	0	0	0	0	0	0	6,185
15	642.1-.8	Rental of Equipment	1,405	0	0	0	0	0	0	0	0	0	0	1,405
16	650.1-.8	Transportation Expense	33,227	0	0	0	0	0	0	0	0	0	0	33,227
17	656.1-.8	Insurance - Vehicle	4,742	0	0	0	0	0	0	0	0	0	0	4,742
18	657.1-.8	Insurance - General Liability	9,747	0	0	0	0	0	0	0	0	0	0	9,747
19	658.1-.8	Insurance - Workman's Comp	12,603	0	0	0	0	0	0	0	0	0	0	12,603
20	659.1-.8	Insurance - Other	968	0	0	0	0	0	0	0	0	0	0	968
21	660.1-.8	Advertising Expense	1,056	0	0	0	0	0	0	0	0	0	0	1,056
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	41,312	0	0	0	0	0	0	0	0	0	0	41,312
23	667.1-.8	Reg. Comm. Exp. - Other	2,347	0	0	0	0	0	0	0	0	0	0	2,347
24	670.1-.8	Bad Debt Expense	8,469	0	0	0	0	0	0	0	0	0	0	8,469
25	675.1-.8	Miscellaneous Expenses	98,177	0	0	0	0	0	0	0	0	0	0	98,177
26	TOTAL WATER O & M EXPENSES		2,667,795	0	0	0	0	0	0	0	0	0	0	2,667,795

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	478,593	0	0	0	0	0	0	0	0	0	0	478,593
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	118,852	0	0	0	0	0	0	0	0	0	0	118,852
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	0	0	0	0	0	0	0	0	849,550
6	616.1-.6	Fuel for Power Production	3,110	0	0	0	0	0	0	0	0	0	0	3,110
7	618.1-.6	Chemicals	307,772	0	0	0	0	0	0	0	0	0	0	307,772
8	620.1-.6	Materials & Supplies	212,887	0	0	0	0	0	0	0	0	0	0	212,887
9	631.1-.6	Contractual Services - Eng.	2,920	0	0	0	0	0	0	0	0	0	0	2,920
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	0	0	0	0	0	0	0	0	0	0	154,427
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	0	0	0	0	0	0	0	0	0	0	1,122
16	650.1-.6	Transportation Expense	27,768	0	0	0	0	0	0	0	0	0	0	27,768
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	8,562	0	0	0	0	0	0	0	0	0	0	8,562
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	0	0	0	0	0	0	0	0	0	0	28,949
26		TOTAL WATER DIRECT O & M EXPENSES	2,194,512	0	0	0	0	0	0	0	0	0	0	2,194,512

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED CUSTOMER ACCOUNTS EXPENSES											
Line No.	Account No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	62,310	0	0	0	0	0	0	0	0	0	0	62,310
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	15,473	0	0	0	0	0	0	0	0	0	0	15,473
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	216	0	0	0	0	0	0	0	0	0	0	216
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	0	0	0	0	0	0	0	0	0	0	3,441
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	0	0	0	0	0	0	0	0	0	0	2,434
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	1,115	0	0	0	0	0	0	0	0	0	0	1,115
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	0	0	0	0	0	0	0	0	0	8,469
25	675.7	Miscellaneous Expenses	21,241	0	0	0	0	0	0	0	0	0	0	21,241
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	114,699	0	0	0	0	0	0	0	0	0	0	114,699

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED A&G EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	163,558	0	0	0	0	0	0	0	0	0	0	163,558
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	40,616	0	0	0	0	0	0	0	0	0	0	40,616
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	0	0	0	0	0	0	0	0	0	2,912
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	0	0	0	0	0	0	0	0	0	0	7,783
9	631.8	Contractual Services - Eng.	1,303	0	0	0	0	0	0	0	0	0	0	1,303
10	632.8	Contractual Services - Acct.	6,917	0	0	0	0	0	0	0	0	0	0	6,917
11	633.8	Contractual Services - Legal	4,168	0	0	0	0	0	0	0	0	0	0	4,168
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	0	0	0	0	0	0	0	0	0	0	10,750
14	641.8	Rental of Real Building/Real Property	6,185	0	0	0	0	0	0	0	0	0	0	6,185
15	642.8	Rental of Equipment	283	0	0	0	0	0	0	0	0	0	0	283
16	650.8	Transportation Expense	3,025	0	0	0	0	0	0	0	0	0	0	3,025
17	656.8	Insurance - Vehicle	4,742	0	0	0	0	0	0	0	0	0	0	4,742
18	657.8	Insurance - General Liability	9,747	0	0	0	0	0	0	0	0	0	0	9,747
19	658.8	Insurance - Workman's Comp	2,926	0	0	0	0	0	0	0	0	0	0	2,926
20	659.8	Insurance - Other	968	0	0	0	0	0	0	0	0	0	0	968
21	660.8	Advertising Expense	1,056	0	0	0	0	0	0	0	0	0	0	1,056
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	41,312	0	0	0	0	0	0	0	0	0	0	41,312
23	667.8	Reg. Comm. Exp. - Other	2,347	0	0	0	0	0	0	0	0	0	0	2,347
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	0	0	0	0	0	0	0	0	0	0	47,987
26		TOTAL WATER A & G EXPENSES	358,584	0	0	0	0	0	0	0	0	0	0	358,584

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees	679,863	704,460	24,597	3.62%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	162,963	174,942	11,979	7.35%
4	610.1-.8	Purchased Water	24,730	0	(24,730)	(100.00%)
5	615.1-.8	Purchased Power	831,053	852,678	21,625	2.60%
6	616.1-.8	Fuel for Power Production	3,975	3,110	(865)	(21.76%)
7	618.1-.8	Chemicals	301,393	307,772	6,379	2.12%
8	620.1-.8	Materials & Supplies	303,003	224,111	(78,892)	(26.04%)
9	631.1-.8	Contractual Services - Eng.	0	4,223	4,223	100.00%
10	632.1-.8	Contractual Services - Acct.	6,694	6,917	223	3.33%
11	633.1-.8	Contractual Services - Legal	5,307	4,168	(1,139)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	153,397	165,177	11,780	7.68%
14	641.1-.8	Rental of Real Building/Real Property	5,780	6,185	405	7.00%
15	642.1-.8	Rental of Equipment	2,170	1,405	(765)	(35.24%)
16	650.1-.8	Transportation Expense	29,903	33,227	3,324	11.12%
17	656.1-.8	Insurance - Vehicle	4,394	4,742	348	7.91%
18	657.1-.8	Insurance - General Liability	10,054	9,747	(307)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	12,102	12,603	501	4.14%
20	659.1-.8	Insurance - Other	912	968	55	6.05%
21	660.1-.8	Advertising Expense	1,084	1,056	(28)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	41,312	41,312	(0)	(0.00%)
23	667.1-.8	Reg. Comm. Exp. - Other	3,563	2,347	(1,216)	(34.12%)
24	670.1-.8	Bad Debt Expense	4,893	8,469	3,575	73.07%
25	675.1-.8	Miscellaneous Expenses	98,218	98,177	(41)	(0.04%)
26	TOTAL WATER O & M EXPENSES		2,686,761	2,667,795	(18,966)	(0.71%)
27	TOTAL (LESS ACCTS 666 & 667)		2,641,886	2,624,136	(17,750)	(0.67%)

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	%
1	601.1-.6	Salaries & Wages - Employees	460,669	478,593	17,924	3.89%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	110,422	118,852	8,430	7.63%
4	610.1-.6	Purchased Water	24,730	0	(24,730)	(100.00%)
5	615.1-.6	Purchased Power	828,247	849,550	21,303	2.57%
6	616.1-.6	Fuel for Power Production	3,975	3,110	(865)	(21.76%)
7	618.1-.6	Chemicals	301,393	307,772	6,379	2.12%
8	620.1-.6	Materials & Supplies	291,088	212,887	(78,201)	(26.87%)
9	631.1-.6	Contractual Services - Eng.	0	2,920	2,920	100.00%
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	134,912	154,427	19,515	14.46%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	1,801	1,122	(679)	(37.70%)
16	650.1-.6	Transportation Expense	26,384	27,768	1,384	5.25%
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	8,200	8,562	362	4.41%
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	42,320	28,949	(13,371)	(31.59%)
26	**TOTAL WATER O & M EXPENSES**		2,234,141	2,194,512	(39,629)	(1.77%)
27	**TOTAL (LESS ACCTS 666 & 667)**		2,234,141	2,194,512	(39,629)	(1.77%)

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	64,438	62,310	(2,128)	(3.30%)
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	15,446	15,473	28	0.18%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	246	216	(29)	(11.81%)
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	3,854	3,441	(413)	(10.72%)
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	560	0	(560)	(100.00%)
15	642.7	Rental of Equipment	13	0	(13)	(100.00%)
16	650.7	Transportation Expense	1,571	2,434	863	54.92%
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	1,147	1,115	(32)	(2.79%)
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	4,893	8,469	3,575	73.06%
25	675.7	Miscellaneous Expenses	4,595	21,241	16,646	362.27%
26		TOTAL WATER O & M EXPENSES	96,763	114,699	17,937	18.54%
27		TOTAL (LESS ACCTS 666 & 667)	96,763	114,699	17,937	18.54%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	154,756	163,558	8,802	5.69%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	37,095	40,616	3,521	9.49%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	2,560	2,912	352	13.75%
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	8,061	7,783	(278)	(3.45%)
9	631.8	Contractual Services - Eng.	0	1,303	1,303	100.00%
10	632.8	Contractual Services - Acct.	6,694	6,917	223	3.33%
11	633.8	Contractual Services - Legal	5,307	4,168	(1,139)	(21.46%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	18,485	10,750	(7,735)	(41.85%)
14	641.8	Rental of Real Building/Real Property	5,220	6,185	965	18.49%
15	642.8	Rental of Equipment	355	283	(72)	(20.27%)
16	650.8	Transportation Expense	1,947	3,025	1,078	55.37%
17	656.8	Insurance - Vehicle	4,394	4,742	348	7.92%
18	657.8	Insurance - General Liability	10,054	9,747	(307)	(3.05%)
19	658.8	Insurance - Workman's Comp	2,755	2,926	171	6.21%
20	659.8	Insurance - Other	912	968	55	6.03%
21	660.8	Advertising Expense	1,084	1,056	(28)	(2.58%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	41,312	41,312	0	0.00%
23	667.8	Reg. Comm. Exp. - Other	3,563	2,347	(1,216)	(34.13%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	51,303	47,987	(3,316)	(6.46%)
26		TOTAL WATER O & M EXPENSES	355,857	358,584	2,727	0.77%
27		TOTAL (LESS ACCTS 666 & 667)	310,982	314,925	3,943	1.27%

NOTE: See Volume II for variance explanations.

5/30/95 1:40 PM B07W4.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1995

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10
Page 1 of 1
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	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14
15 Amortization of Rate Case Expense:

		(A) Total	Water
16			
17			
18	Prior Unamortized Rate Case Expense		
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$41,312

28
29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

Note: May not cross foot due to rounding

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.**			

5/30/95 1:40 PM B11W.XLS

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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												

Line No.	Allocated Items	Allocation Basis	Recap Schedules
10			
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 Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

Line No.	Allocated Items	Allocation Basis	Recap Schedules
30			
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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-16 (W)
Supporting Schedules: A-5 (W), F-Schedules

Line No.	Account No. and Name	(1)	(2) 1995 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) Rate (%)	(5) 1995 DEPRECIATION EXPENSE Per Books	(6) Utility Adjustment	(7) Adjusted Depreciation Expense	(8) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) Non-used and Useful Amount	(10) Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									0	
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**									0	
6	303.2	Land & Land Rights	7,150,139	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	763,028	33	3.03%	23,120	0	23,120	7.66%	1,771	21,349
8	305.2	Collect. & Impound.	186,257	50	2.00%	3,725	0	3,725	7.66%	285	3,440
9	306.2	Lake, River & Other	0	40	2.50%	0	0	0	7.66%	0	0
10	307.2	Wells & Springs	619,588	30	3.33%	20,632	0	20,632	7.66%	1,580	19,052
11	308.2	Infiltration Galleries	264,911	40	2.50%	6,623	0	6,623	7.66%	507	6,116
12	309.2	Supply Mains	5,720,319	35	2.86%	163,601	0	163,601	7.66%	12,530	151,071
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	3,775,767	20	5.00%	188,788	0	188,788	0.00%	0	188,788
15	339.2	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
16	**WATER TREATMENT PLANT**									0	
17	303.3	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	3,237,155	33	3.03%	98,086	0	98,086	0.00%	0	98,086
19	320.3	Water Treatment Equip.	12,126,798	22	4.55%	551,769	0	551,769	0.00%	0	551,769
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.	0	25	4.00%	0	0	0	0.00%	0	0
22	**TRANSMISSION & DISTRIBUTION**									0	
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	3,675,190	43	2.33%	85,632	0	85,632	0.00%	0	85,632
27	333.4	Services	1,815,460	40	2.50%	45,387	0	45,387	0.00%	0	45,387
28	334.4	Meters & Meter Installation	1,271,011	20	5.00%	63,551	0	63,551	0.00%	0	63,551
29	335.4	Hydrants	172,042	45	2.22%	3,819	0	3,819	0.00%	0	3,819
30	339.4	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31	**GENERAL PLANT**									0	
32	303.5	Land & Land Rights	18,295	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	172,882	40	2.50%	4,322	0	4,322	0.00%	0	4,322
34	340.5	Office Furniture & Equipment	106,651	15	6.67%	7,114	0	7,114	0.00%	0	7,114
35	340.51	Computer Equipment	258,378	6	16.67%	43,072	0	43,072	0.00%	0	43,072
36	341.5	Transportation Equipment	154,337	6	16.67%	25,728	0	25,728	0.00%	0	25,728
37	342.5	Stores Equipment	1,640	18	5.56%	91	0	91	0.00%	0	91
38	343.5	Tools, Shop & Garage	58,546	16	6.25%	3,659	0	3,659	0.00%	0	3,659
39	344.5	Laboratory Equipment	35,400	15	6.67%	2,361	0	2,361	0.00%	0	2,361
40	345.5	Power Operated Equipment	56,175	12	8.33%	4,679	0	4,679	0.00%	0	4,679
41	346.5	Communication Equipment	29,123	10	10.00%	2,912	0	2,912	0.00%	0	2,912
42	347.5	Miscellaneous Equipment	13,636	15	6.67%	910	0	910	0.00%	0	910
43	348.5	Other Tangible Plant	10,826	10	10.00%	1,083	0	1,083	0.00%	0	1,083
44		**INTANGIBLE PLANT**	3,759		2.50%	94	0	94	0.00%	0	94
45		**SUPPLY & PUMPING**	18,776,345		2.24%	421,306	0	421,306	3.96%	16,673	404,633
46		**WATER TREATMENT PLANT**	16,894,040		5.66%	955,872	0	955,872	0.00%	0	955,872
47		**TRANSMISSION & DISTRIBUTION**	8,840,400		2.83%	249,870	0	249,870	0.00%	0	249,870
48		**GENERAL PLANT**	915,889		10.47%	95,931	0	95,931	0.00%	0	95,931
49		**TOTAL DEPRECIATION EXPENSE**	45,430,433		3.79%	1,723,073	0	1,723,073	0.97%	16,673	1,706,400
50		**LESS: AMORTIZATION OF CIAC**				(205,448)	0	(205,448)		(422)	(205,026)
51		**NET DEPRECIATION EXPENSE - WATER**				1,517,625	0	1,517,625		16,251	1,501,374

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

5/30/95 1:41 PM B13W1.XLS

Note: May not cross foot due to rounding

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1995 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	2,659,636	4.70%	125,003	0	125,003	0.00%	0	125,003
2	Line/Main Extension Fees	1,049,432	2.33%	24,452	0	24,452	0.00%	0	24,452
3	Meter Installation Fees	159,048	5.00%	7,952	0	7,952	0.00%	0	7,952
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	4.35%	10,645	0	10,645	3.96%	422	10,223
6	Service Installation Fees	1,074,744	2.50%	26,869	0	26,869	0.00%	0	26,869
7	TOTAL WATER CIAC AMORT. EXP.	5,639,355		205,448	0	205,448		422	205,026

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 amortizaton 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 - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 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	619,588	20,632	3.33%
6	308.2 Infiltration Galleries & Tunnels	264,911	6,623	2.50%
7	309.2 Supply Mains	5,720,319	163,601	2.86%
8	310.2 Power Generation Equipment	296,336	14,817	5.00%
9	311.2 Pumping Equipment	3,775,767	188,788	5.00%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	3,237,155	98,086	3.03%
12	320.3 Water Treatment Equipment	12,126,798	551,769	4.55%
13	321.3 Permeators	1,530,087	306,017	20.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	1,906,697	51,481	2.70%
16	**COMPOSITE RATE**	30,426,943	1,428,659	4.70%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	3,675,190	85,632	2.33%
20	335.4 Hydrants	172,042	3,819	2.22%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	3,847,232	89,451	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	1,271,011	63,551	5.00%
25	**COMPOSITE RATE**	1,271,011	63,551	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	1,815,460	45,387	2.50%
28	**COMPOSITE RATE**	1,815,460	45,387	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	30,426,943	1,428,659	4.70%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	3,847,232	89,451	2.33%
32	Meter Installation Fees (Line 25)	1,271,011	63,551	5.00%
33	Service Installation Fees (Line 28)	1,815,460	45,387	2.50%
34	**COMPOSITE RATE**	37,360,646	1,627,048	4.35%

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

Note: May not cross foot due to rounding.

SCHEDULE OF WATER TAXES OTHER THAN INCOME - 1995
UNDER PRESENT INCOME

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 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%)**	360,374	0	360,374	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	56,357	0	56,357	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	56,357	0	56,357		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	610,013	0	610,013		
8	Non-used & Useful Property Tax Add-back (1)		6,537	6,537		
9	Adjusted Real Estate & Personal Property Tax	610,013	6,537	616,550		
10	Non-used & Useful Percent			1.27%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(7,830)	(7,830)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	610,013	(1,293)	608,720		
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)**	1,026,744	(1,293)	1,025,451		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 - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	8,008,321	0	8,008,321	B-4(W)
3	Less:				
4	O & M Expenses	2,667,795	0	2,667,795	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	1,501,374	0	1,501,374	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,026,744	(1,293)	1,025,451	B-15(W)
8	Pre-Tax Operating Expenses	5,195,913	(1,293)	5,194,620	
9	**PRE-TAX OPERATING INCOME**	2,812,408	1,293	2,813,701	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	2,812,408	1,293	2,813,701	
12	Less:				
13	Interest Expense:				
14	Rate Base	33,801,645	0	33,801,645	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	1,706,983	0	1,706,983	C-3
17	Net Taxable Income (L11 - L16)	1,105,425	1,293	1,106,718	
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)	426,418	499	426,916	
20	Less:				
21	Parent Debt Adjustment	60,119	0	60,119	C-1(W)
22	Investment Tax Credit	9,582	0	9,582	C-7(W)
23	**TOTAL INCOME TAXES**	356,717	499	357,215	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Collier / Marco Island
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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:

		1995 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 (%)	0.97%	0.00%	0.97%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	1,291,225	0	1,291,225	A-5 (W)
2	Utility Land & Land Rights	7,130	0	7,130	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	(116,213)	0	(116,213)	A-9 (W)
6	CIAC	(12,057)	0	(12,057)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	1,584	0	1,584	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	(1,224)	0	(1,224)	Vol. II
13	Deferred Taxes	(23,130)	0	(23,130)	C-7 (W)
14	Working Capital Allowance	4,987	0	4,987	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	1,152,302	0	1,152,302	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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				
7		0	0	
8	B. UTILITY LAND & LAND RIGHTS:			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	C. NON-USED AND USEFUL:			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	D. CONSTRUCTION WORK IN PROGRESS:			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	E. ACCUMULATED DEPRECIATION:			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	F. CIAC:			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	SUBTOTAL	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	12/31/96 Balance		

(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 - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	Account No. and Name	(2) Balance Per Books 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) 1995 PLANT IN SERVICE Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 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	0	3,159	3,159	0	3,159
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	18,626	24	0	24	18,650	0	18,650	18,638	0	18,638
20	321.3 Permeators	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
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	1,000,991	690	0	690	1,001,681	0	1,001,681	1,001,336	0	1,001,336
27	333.4 Services	132,906	970	0	970	133,876	0	133,876	133,391	0	133,391
28	334.4 Meters & Meter Installation	41,391	1,039	0	1,039	42,430	0	42,430	41,910	0	41,910
29	335.4 Hydrants	2,490	38	0	38	2,528	0	2,528	2,509	0	2,509
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	649	0	0	0	649	0	649	649	0	649
33	304.5 Structures & Improvements	5,790	702	(8)	694	6,484	0	6,484	6,137	0	6,137
34	340.5 Office Furniture & Equipment	3,533	507	0	507	4,039	0	4,039	3,786	0	3,786
35	340.51 Computer Equipment	8,703	938	0	938	9,641	0	9,641	9,172	0	9,172
36	341.5 Transportation Equipment	5,296	689	(323)	366	5,662	0	5,662	5,479	0	5,479
37	342.5 Stores Equipment	58	1	0	1	59	0	59	58	0	58
38	343.5 Tools, Shop & Garage Equipment	1,980	198	(1)	197	2,177	0	2,177	2,078	0	2,078
39	344.5 Laboratory Equipment	562	1,389	0	1,389	1,951	0	1,951	1,257	0	1,257
40	345.5 Power Operated Equipment	1,963	65	(2)	63	2,026	0	2,026	1,994	0	1,994
41	346.5 Communication Equipment	893	282	0	282	1,175	0	1,175	1,034	0	1,034
42	347.5 Miscellaneous Equipment	472	32	(8)	24	496	0	496	484	0	484
43	348.5 Other Tangible Plant	13	742	0	742	756	0	756	384	0	384
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	0	54,744	54,744	0	54,744
46	**WATER TREATMENT PLANT**	21,282	24	0	24	21,306	0	21,306	21,294	0	21,294
47	**TRANSMISSION & DISTRIBUTION**	1,181,056	2,737	0	2,737	1,183,793	0	1,183,793	1,182,424	0	1,182,424
48	**GENERAL PLANT**	29,911	5,546	(342)	5,204	35,115	0	35,115	32,512	0	32,512
49	**TOTAL PLANT IN SERVICE**	1,294,375	8,307	(342)	7,965	1,302,340	0	1,302,340	1,298,355	0	1,298,355
50	**LAND & LAND RIGHTS**	7,130	0	0	0	7,130	0	7,130	7,130	0	7,130
51	**TOTAL PIS LESS LAND**	1,287,244	8,307	(342)	7,965	1,295,209	0	1,295,209	1,291,225	0	1,291,225

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Palm Valley
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	0	8,000
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	18,826	18,627	18,627	18,627	18,627	18,627	18,627	18,627	18,627	18,627	18,627	18,627	18,650	24	18,638
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	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	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	1,000,991	1,000,996	1,000,996	1,000,996	1,000,996	1,000,996	1,000,996	1,000,996	1,000,996	1,000,996	1,001,002	1,001,002	1,001,001	990	1,001,336
27	333 4 Services	132,906	132,913	132,913	132,913	132,913	132,913	132,913	132,913	132,913	132,913	132,921	132,921	133,976	970	133,391
28	*334 4 Meters & Meter Installation*	*41,391*	*41,398*	*41,398*	*41,398*	*41,398*	41,398	41,398	41,398	41,398	41,398	41,407	41,407	42,490	1,039	41,910
29	335 4 Hydrants	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,490	2,491	2,491	2,528	36	2,509
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	649	649	649	649	649	649	649	649	649	649	649	649	649	0	649
33	304 5 Structures & Improvements	5,790	5,795	5,803	5,812	5,820	5,823	6,136	6,137	6,137	6,137	6,137	6,137	6,484	894	6,137
34	340 5 Office Furniture & Equipment	3,533	3,536	3,542	3,549	3,554	3,557	3,783	3,783	3,783	3,783	3,783	3,783	4,039	507	3,786
35	340 51 Computer Equipment	8,703	8,709	8,721	8,734	8,743	8,748	9,166	9,167	9,167	9,167	9,167	9,167	9,641	938	9,172
36	341 5 Transportation Equipment	5,296	5,300	5,307	5,307	5,312	5,315	5,619	5,619	5,619	5,619	5,619	5,619	5,982	366	5,478
37	342 5 Stores Equipment	58	58	58	58	58	58	58	58	58	58	58	58	59	1	58
38	343 5 Tools, Shop & Garage Equipment	1,980	1,981	1,983	1,986	1,986	1,989	2,077	2,078	2,078	2,078	2,078	2,078	2,177	197	2,078
39	344 5 Laboratory Equipment	562	571	588	607	621	629	1,248	1,249	1,249	1,249	1,249	1,249	1,951	1,369	1,257
40	345 5 Power Operated Equipment	1,963	1,963	1,964	1,965	1,965	1,966	1,994	1,995	1,995	1,995	1,995	1,995	2,026	63	1,994
41	346 5 Communication Equipment	893	895	898	902	905	906	1,032	1,032	1,032	1,032	1,032	1,032	1,175	262	1,034
42	347 5 Miscellaneous Equipment	472	472	473	473	473	473	487	487	487	487	487	487	496	24	484
43	348 5 Other Tangible Plant	13	18	27	37	45	49	380	380	380	380	380	380	756	742	384
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**	21,282	21,283	21,283	21,283	21,283	21,283	21,283	21,283	21,283	21,283	21,283	21,283	21,306	24	21,294
47	**TRANSMISSION & DISTRIBUTION**	1,181,058	1,181,075	1,181,075	1,181,075	1,181,075	1,181,075	1,181,075	1,181,075	1,181,075	1,181,075	1,181,088	1,181,088	1,183,788	2,737	1,182,424
48	**GENERAL PLANT**	29,911	29,947	30,014	30,079	30,134	30,182	32,631	32,636	32,636	32,636	32,636	32,636	35,116	5,204	32,512
49	**TOTAL PLANT IN SERVICE**	1,294,375	1,294,429	1,294,497	1,294,562	1,294,617	1,294,845	1,297,114	1,297,119	1,297,119	1,297,119	1,297,142	1,297,142	1,302,940	7,985	1,299,395
50	**LAND & LAND RIGHTS**	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	0	7,130
51	**TOTAL PIS LESS LAND**	1,287,244	1,287,299	1,287,368	1,287,431	1,287,486	1,287,714	1,289,983	1,289,989	1,289,989	1,289,989	1,290,012	1,290,012	1,295,809	7,985	1,291,325

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Balance 1995
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	399.1 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	399.2 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	24	24	12
20	321.3 Permeators	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	399.3 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	5	0	0	0	0	0	0	0	0	0	0	670	680	345
27	333.4 Services	7	0	0	0	0	0	0	0	0	0	0	955	970	485
28	334.4 Meters & Meter Installation	7	0	0	0	0	0	0	0	0	0	0	1,023	1,039	519
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	37	38	19
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	9	9	7	4	313	1	0	0	0	0	347	694	347
34	340.5 Office Furniture & Equipment	3	6	7	5	3	226	1	0	0	0	0	256	507	253
35	340.51 Computer Equipment	6	12	13	10	5	418	1	0	0	0	0	474	938	469
36	341.5 Transportation Equipment	4	7	(0)	5	4	304	(0)	0	0	0	0	43	366	183
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	1	1
38	343.5 Tools, Shop & Garage Equipment	1	2	3	2	1	88	0	0	0	0	0	99	197	99
39	344.5 Laboratory Equipment	9	17	19	14	7	620	2	0	0	0	0	702	1,389	695
40	345.5 Power Operated Equipment	0	1	1	1	0	29	0	0	0	0	0	31	63	31
41	346.5 Communication Equipment	2	3	4	3	1	126	0	0	0	0	0	142	282	141
42	347.5 Miscellaneous Equipment	0	0	0	0	0	14	0	0	0	0	0	9	24	12
43	348.5 Other Tangible Plant	5	9	10	8	4	331	1	0	0	0	0	375	742	371
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	24	24	12
47	**TRANSMISSION & DISTRIBUTION**	19	0	0	0	0	0	0	0	0	23	0	2,686	2,737	1,368
48	**GENERAL PLANT**	35	67	65	55	28	2,469	5	0	0	0	0	2,479	5,204	2,602
49	**TOTAL NET ADDITIONS**	55	67	65	55	28	2,469	5	0	0	23	0	5,197	7,985	3,992
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	55	67	65	55	28	2,469	5	0	0	23	0	5,197	7,985	3,992

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Ave. Gross Additions 1995
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	24	24	12
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	5	0	0	0	0	0	0	0	0	0	0	870	890	345
27	333.4 Services	7	0	0	0	0	0	0	0	0	0	0	965	970	485
28	334.4 Meters & Meter Installation	7	0	0	0	0	0	0	0	0	0	0	1,023	1,039	519
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	37	38	19
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	9	10	7	4	313	1	0	0	0	0	955	792	351
34	340.5 Office Furniture & Equipment	3	6	7	5	3	226	1	0	0	0	0	296	907	253
35	340.51 Computer Equipment	6	12	13	10	5	418	1	0	0	0	0	474	938	469
36	341.5 Transportation Equipment	4	9	9	7	4	307	1	0	0	0	0	349	690	345
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	1	1
38	343.5 Tools, Shop & Garage Equipment	1	2	3	2	1	86	0	0	0	0	0	100	198	99
39	344.5 Laboratory Equipment	9	17	19	14	7	620	2	0	0	0	0	702	1,390	695
40	345.5 Power Operated Equipment	0	1	1	1	0	29	0	0	0	0	0	33	65	32
41	346.5 Communication Equipment	2	3	4	3	1	126	0	0	0	0	0	142	282	141
42	347.5 Miscellaneous Equipment	0	0	0	0	0	14	0	0	0	0	0	16	32	16
43	348.5 Other Tangible Plant	5	9	10	8	4	331	1	0	0	0	0	375	742	371
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	24	24	12
47	**TRANSMISSION & DISTRIBUTION**	18	0	0	0	0	0	0	0	0	23	0	2,895	2,737	1,368
48	**GENERAL PLANT**	35	69	75	57	28	2,473	6	0	0	0	0	2,902	5,546	2,773
49	*TOTAL GROSS ADDITIONS*	55	69	75	57	28	2,473	6	0	0	23	0	5,820	8,307	4,153
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	55	69	75	57	28	2,473	6	0	0	23	0	5,820	8,307	4,153

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg [x] 13 Month Avg [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	4
36	341.5 Transportation Equipment	0	2	10	2	0	4	1	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	395	323	162
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	1	1	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	2	2	1
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	2	10	2	0	4	1	0	0	0	0	0	0	0
49	**TOTAL RETIREMENTS**	0	2	10	2	0	4	1	0	0	0	0	323	342	171
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	323	342	171
51	**TOTAL PIS LESS LAND**	0	2	10	2	0	4	1	0	0	0	0	323	342	171

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 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	3,159	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	18,638	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	3,276	0.00%	0
26	331.4 Transmission & Distribution	1,001,336	0.00%	0
27	333.4 Services	133,391	0.00%	0
28	334.4 Meters & Meter Installation	41,910	0.00%	0
29	335.4 Hydrants	2,509	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	649	0.00%	0
33	304.5 Structures & Improvements	6,137	0.00%	0
34	340.5 Office Furniture & Equipment	3,786	0.00%	0
35	340.51 Computer Equipment	9,172	0.00%	0
36	341.5 Transportation Equipment	5,479	0.00%	0
37	342.5 Stores Equipment	58	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,078	0.00%	0
39	344.5 Laboratory Equipment	1,257	0.00%	0
40	345.5 Power Operated Equipment	1,994	0.00%	0
41	346.5 Communication Equipment	1,034	0.00%	0
42	347.5 Miscellaneous Equipment	484	0.00%	0
43	348.5 Other Tangible Plant	384	0.00%	0
44	**INTANGIBLE PLANT**	7,381	0.00%	0
45	**SUPPLY & PUMPING**	54,744	0.00%	0
46	**WATER TREATMENT PLANT**	21,294	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	1,182,424	0.00%	0
48	**GENERAL PLANT**	32,512	0.00%	0
49	**TOTAL PLANT IN SERVICE**	1,298,355	0.00%	0
50	**LAND & LAND RIGHTS**	7,130	0.00%	0
51	**TOTAL PIS LESS LAND**	1,291,225	0.00%	0

6/6/95 11:38 AM A05W7.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995 - 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	

5/30/95 8:39 AM A07W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	12/31/96 Balance		

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

5/30/95 8:40 AM A08W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
Line No.	Account No. and Name	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	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	916	185	1,101	0	1,101	1,009	0	1,009
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	330	73	403	0	403	367	0	367
8	305.2 Collecting & Impounding reservoirs	3,731	830	4,561	0	4,561	4,146	0	4,146
9	306.2 Lake, River & Other Intakes	0	0	0	0	0	0	0	0
10	307.2 Wells & Springs	492	79	571	0	571	532	0	532
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	1,376	225	1,601	0	1,601	1,489	0	1,489
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	371	66	437	0	437	404	0	404
19	320.3 Water Treatment Equipment	1,855	466	2,321	0	2,321	2,088	0	2,088
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	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
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	244	82	326	0	326	285	0	285
26	331.4 Transmission & Distribution	57,717	25,033	82,750	0	82,750	70,234	0	70,234
27	333.4 Services	10,696	3,335	14,031	0	14,031	12,364	0	12,364
28	334.4 Meters & Meter Installation	7,650	1,048	8,698	0	8,698	8,174	0	8,174
29	335.4 Hydrants	336	63	399	0	399	368	0	368
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	1,313	145	1,458	0	1,458	1,386	0	1,386
34	340.5 Office Furniture & Equipment	1,588	253	1,841	0	1,841	1,714	0	1,714
35	340.51 Computer Equipment	2,899	1,529	4,428	0	4,428	3,663	0	3,663
36	341.5 Transportation Equipment	3,496	590	4,086	0	4,086	3,791	0	3,791
37	342.5 Stores Equipment	17	3	20	0	20	18	0	18
38	343.5 Tools, Shop & Garage Equipment	982	129	1,112	0	1,112	1,047	0	1,047
39	344.5 Laboratory Equipment	142	84	226	0	226	184	0	184
40	345.5 Power Operated Equipment	1,901	164	2,065	0	2,065	1,983	0	1,983
41	346.5 Communication Equipment	442	103	545	0	545	493	0	493
42	347.5 Miscellaneous Equipment	68	24	92	0	92	80	0	80
43	348.5 Other Tangible Plant	375	38	413	0	413	394	0	394
44	**INTANGIBLE PLANT**	916	185	1,101	0	1,101	1,009	0	1,009
45	**SUPPLY & PUMPING**	5,929	1,207	7,136	0	7,136	6,534	0	6,534
46	**WATER TREATMENT PLANT**	2,226	532	2,758	0	2,758	2,492	0	2,492
47	**TRANSMISSION & DISTRIBUTION**	76,643	29,561	106,204	0	106,204	91,425	0	91,425
48	**GENERAL PLANT**	13,222	3,062	16,284	0	16,284	14,753	0	14,753
49	**TOTAL ACCUMULATED DEPRECIATION**	98,936	34,547	133,483	0	133,483	116,213	0	116,213

5/30/95 8:40 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
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	916	931	946	961	976	991	1,011	1,026	1,041	1,056	1,071	1,086	1,101	185	1,009
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	330	336	342	348	354	360	367	373	379	385	391	397	403	73	367
8	305.2 Collecting & Impounding reservoirs	3,731	3,800	3,869	3,938	4,007	4,076	4,147	4,216	4,285	4,354	4,423	4,492	4,561	832	4,146
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	492	499	506	513	520	527	528	536	543	550	557	564	571	79	532
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	1,378	1,395	1,414	1,433	1,452	1,471	1,487	1,506	1,525	1,544	1,563	1,582	1,601	225	1,489
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	371	377	383	389	395	401	401	407	413	419	425	431	437	66	404
19	320.3 Water Treatment Equipment	1,855	1,894	1,933	1,972	2,011	2,050	2,087	2,128	2,166	2,204	2,243	2,282	2,321	466	2,088
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	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	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	244	251	258	265	272	279	284	291	298	305	312	319	326	82	285
26	331.4 Transmission & Distribution	57,717	59,803	61,889	63,975	66,061	68,147	70,234	72,320	74,406	76,492	78,578	80,664	82,750	25,033	70,234
27	333.4 Services	10,898	10,974	11,252	11,530	11,808	12,086	12,363	12,641	12,919	13,197	13,475	13,753	14,031	3,335	12,364
28	334.4 Meters & Meter Installation	7,850	7,737	7,824	7,911	7,998	8,085	8,176	8,263	8,350	8,437	8,524	8,611	8,698	1,048	8,174
29	335.4 Hydrants	336	341	346	351	356	361	369	374	379	384	389	394	399	63	368
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	1,313	1,326	1,339	1,352	1,365	1,378	1,388	1,401	1,414	1,427	1,440	1,453	1,466	145	1,386
34	340.5 Office Furniture & Equipment	1,588	1,609	1,630	1,651	1,672	1,693	1,715	1,736	1,757	1,778	1,799	1,820	1,841	253	1,714
35	340.51 Computer Equipment	2,899	3,026	3,153	3,280	3,407	3,534	3,666	3,793	3,920	4,047	4,174	4,301	4,428	1,529	3,663
36	341.5 Transportation Equipment	3,496	3,572	3,646	3,713	3,786	3,862	3,936	4,011	4,087	4,163	4,239	4,315	4,086	590	3,791
37	342.5 Stores Equipment	17	17	17	17	17	17	20	20	20	20	20	20	20	3	18
38	343.5 Tools, Shop & Garage Equipment	982	993	1,004	1,015	1,026	1,037	1,046	1,057	1,068	1,079	1,090	1,101	1,112	129	1,047
39	344.5 Laboratory Equipment	142	149	156	163	170	177	184	191	198	205	212	219	226	84	184
40	345.5 Power Operated Equipment	1,901	1,915	1,929	1,943	1,957	1,971	1,983	1,997	2,011	2,025	2,039	2,053	2,065	184	1,983
41	346.5 Communication Equipment	442	451	460	469	478	487	491	500	509	518	527	536	545	103	493
42	347.5 Miscellaneous Equipment	68	71	74	77	80	83	82	85	88	91	94	97	92	24	80
43	348.5 Other Tangible Plant	375	378	381	384	387	390	395	398	401	404	407	410	413	38	394
44	**INTANGIBLE PLANT**	916	931	946	961	976	991	1,011	1,026	1,041	1,056	1,071	1,086	1,101	185	1,009
45	**SUPPLY & PUMPING**	5,929	6,030	6,131	6,232	6,333	6,434	6,530	6,631	6,732	6,833	6,934	7,035	7,136	1,207	6,534
46	**WATER TREATMENT PLANT**	2,226	2,271	2,316	2,361	2,406	2,451	2,488	2,533	2,578	2,623	2,668	2,713	2,758	532	2,492
47	**TRANSMISSION & DISTRIBUTION**	76,643	79,106	81,569	84,032	86,495	88,958	91,426	93,889	96,352	98,815	101,278	103,741	106,204	29,561	91,425
48	**GENERAL PLANT**	13,222	13,506	13,789	14,062	14,344	14,628	14,904	15,187	15,471	15,755	16,039	16,323	16,284	3,062	14,753
49	**TOTAL WATER ACCUM. DEPR.**	98,936	101,844	104,751	107,648	110,554	113,462	116,359	119,266	122,174	125,082	127,990	130,898	133,483	34,547	116,213

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Net Additions 1995
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	6	6	6	6	6	7	6	6	6	6	6	6	73	37
8	305.2 Collecting & Impounding reservoirs	69	69	69	69	69	71	69	69	69	69	69	69	830	415
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	7	7	7	7	2	7	7	7	7	7	7	79	40
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	19	19	19	19	19	16	19	19	19	19	19	19	225	113
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	6	6	6	6	6	0	6	6	6	6	6	6	66	33
19	320.3 Water Treatment Equipment	39	39	39	39	39	37	39	39	39	39	39	39	466	233
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	7	7	7	7	5	7	7	7	7	7	7	82	41
26	331.4 Transmission & Distribution	2,066	2,066	2,066	2,066	2,066	2,067	2,066	2,066	2,066	2,066	2,066	2,066	25,033	12,517
27	333.4 Services	278	278	278	278	278	277	278	278	278	278	278	278	3,335	1,668
28	334.4 Meters & Meter Installation	87	87	87	87	87	91	87	87	87	87	87	87	1,048	524
29	335.4 Hydrants	5	5	5	5	5	8	5	5	5	5	5	5	63	32
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	10	13	13	13	13	13	5	145	72
34	340.5 Office Furniture & Equipment	21	21	21	21	21	22	21	21	21	21	21	21	253	127
35	340.51 Computer Equipment	127	127	127	127	127	132	127	127	127	127	127	127	1,529	765
36	341.5 Transportation Equipment	76	74	66	74	76	73	75	76	76	76	76	(229)	590	295
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	9	11	11	11	11	11	10	129	65
39	344.5 Laboratory Equipment	7	7	7	7	7	7	7	7	7	7	7	7	84	42
40	345.5 Power Operated Equipment	14	14	14	14	14	12	14	14	14	14	14	12	164	82
41	346.5 Communication Equipment	9	9	9	9	9	4	9	9	9	9	9	9	103	52
42	347.5 Miscellaneous Equipment	3	3	3	3	3	(1)	3	3	3	3	3	(5)	24	12
43	348.5 Other Tangible Plant	3	3	3	3	3	5	3	3	3	3	3	3	38	19
44	**INTANGIBLE PLANT**	15	15	15	15	15	20	15	15	15	15	15	15	185	93
45	**SUPPLY & PUMPING**	101	101	101	101	101	96	101	101	101	101	101	101	1,207	605
46	**WATER TREATMENT PLANT**	45	45	45	45	45	37	45	45	45	45	45	45	532	266
47	**TRANSMISSION & DISTRIBUTION**	2,463	2,463	2,463	2,463	2,463	2,468	2,463	2,463	2,463	2,463	2,463	2,463	29,561	14,782
48	**GENERAL PLANT**	284	282	274	282	284	276	283	284	284	284	284	(39)	3,062	1,533
49	**TOTAL NET ADDITIONS**	2,908	2,906	2,898	2,906	2,908	2,897	2,907	2,908	2,908	2,908	2,908	2,585	34,547	17,279

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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: 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) 1995 Gross Additions	(15) Average Gross Add. 1995
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	6	6	6	6	6	7	6	6	6	6	6	6	73	37
8	305.2 Collecting & Impounding reservoirs	69	69	69	69	69	71	69	69	69	69	69	69	830	415
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	7	7	7	7	2	7	7	7	7	7	7	79	40
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	19	19	19	19	19	16	19	19	19	19	19	19	225	113
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	6	6	6	6	6	0	6	6	6	6	6	6	66	33
19	320.3 Water Treatment Equipment	39	39	39	39	39	37	39	39	39	39	39	39	466	233
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	7	7	7	7	5	7	7	7	7	7	7	82	41
26	331.4 Transmission & Distribution	2,086	2,086	2,086	2,086	2,086	2,087	2,086	2,086	2,086	2,086	2,086	2,086	25,033	12,517
27	333.4 Services	278	278	278	278	278	277	278	278	278	278	278	278	3,335	1,668
28	334.4 Meters & Meter Installation	87	87	87	87	87	91	87	87	87	87	87	87	1,048	524
29	335.4 Hydrants	5	5	5	5	5	6	5	5	5	5	5	5	63	32
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	10	13	13	13	13	13	13	153	77
34	340.5 Office Furniture & Equipment	21	21	21	21	21	22	21	21	21	21	21	21	253	127
35	340.51 Computer Equipment	127	127	127	127	127	132	127	127	127	127	127	127	1,529	765
36	341.5 Transportation Equipment	76	76	76	76	76	77	76	76	76	76	76	76	913	457
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	9	11	11	11	11	11	11	130	65
39	344.5 Laboratory Equipment	7	7	7	7	7	7	7	7	7	7	7	7	84	42
40	345.5 Power Operated Equipment	14	14	14	14	14	12	14	14	14	14	14	14	166	83
41	346.5 Communication Equipment	9	9	9	9	9	4	9	9	9	9	9	9	103	52
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	3	3	3	3	3	5	3	3	3	3	3	3	38	19
44	**INTANGIBLE PLANT**	15	15	15	15	15	20	15	15	15	15	15	15	185	93
45	**SUPPLY & PUMPING**	101	101	101	101	101	96	101	101	101	101	101	101	1,207	605
46	**WATER TREATMENT PLANT**	45	45	45	45	45	37	45	45	45	45	45	45	532	266
47	**TRANSMISSION & DISTRIBUTION**	2,463	2,463	2,463	2,463	2,463	2,468	2,463	2,463	2,463	2,463	2,463	2,463	29,561	14,782
48	**GENERAL PLANT**	284	284	284	284	284	280	284	284	284	284	284	284	3,404	1,705
49	**TOTAL GROSS ADDITIONS**	2,908	2,908	2,908	2,908	2,908	2,901	2,908	2,908	2,908	2,908	2,908	2,908	34,889	17,451

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	8	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	2	10	2	0	4	1	0	0	0	0	306	323	162
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	1	1	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	2	2	1
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	8	8	4
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	2	10	2	0	4	1	0	0	0	0	323	342	171
49	**TOTAL RETIREMENTS**	0	2	10	2	0	4	1	0	0	0	0	323	342	171

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	1,009	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	367	0.00%	0
8	305.2 Collecting & Impounding reservoirs	4,146	0.00%	0
9	306.2 Lake, River & Other Intakes	0	0.00%	0
10	307.2 Wells & Springs	532	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	1,489	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	404	0.00%	0
19	320.3 Water Treatment Equipment	2,088	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	285	0.00%	0
26	331.4 Transmission & Distribution	70,234	0.00%	0
27	333.4 Services	12,364	0.00%	0
28	334.4 Meters & Meter Installation	8,174	0.00%	0
29	335.4 Hydrants	368	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	1,386	0.00%	0
34	340.5 Office Furniture & Equipment	1,714	0.00%	0
35	340.51 Computer Equipment	3,663	0.00%	0
36	341.5 Transportation Equipment	3,791	0.00%	0
37	342.5 Stores Equipment	18	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,047	0.00%	0
39	344.5 Laboratory Equipment	184	0.00%	0
40	345.5 Power Operated Equipment	1,983	0.00%	0
41	346.5 Communication Equipment	493	0.00%	0
42	347.5 Miscellaneous Equipment	80	0.00%	0
43	348.5 Other Tangible Plant	394	0.00%	0
44	**INTANGIBLE PLANT**	1,009	0.00%	0
45	**SUPPLY & PUMPING**	6,534	0.00%	0
46	**WATER TREATMENT PLANT**	2,492	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	91,425	0.00%	0
48	**GENERAL PLANT**	14,753	0.00%	0
49	**TOTAL**	116,213	0.00%	0

6/6/95 11:53 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	12/27/89 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.

5/30/95 9:19 AM A11W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

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

5/30/95 9:19 AM A11W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	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	7,744	525	8,269	0	8,269	8,007	0	8,007	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**	11,794	525	12,319	0	12,319	12,057	0	12,057	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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/95	Net Additions	Average Balance 1995
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	7,744	7,744	7,744	7,819	7,894	7,969	8,044	8,119	8,194	8,269	8,269	8,269	8,269	525	8,007
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	11,794	11,794	11,794	11,869	11,944	12,019	12,094	12,169	12,244	12,319	12,319	12,319	12,319	525	12,057

Note: May not cr * due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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	0	0	0	525	263
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	0	0	0	525	263

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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	0	0	0	525	263
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	0	0	0	525	263

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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

790

Note: May not cross-foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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**	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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

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

5/30/95 9:48 AM A13W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	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	491	200	691	0	691	591	0	591	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
5	Cont. Prpty Other than Lines	942	101	1,043	0	1,043	993	0	993	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	1,433	301	1,734	0	1,734	1,584	0	1,584	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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/95	Net Additions	Ave. Utility Balance 1995
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	491	508	525	542	559	576	589	606	623	640	657	674	691	200	591
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	942	950	958	966	974	982	995	1,003	1,011	1,019	1,027	1,035	1,043	101	993
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	1,433	1,458	1,483	1,508	1,533	1,558	1,584	1,609	1,634	1,659	1,684	1,709	1,734	301	1,584

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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	17	17	17	17	17	13	17	17	17	17	17	17	200	100
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	13	8	8	8	8	8	8	101	51
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL NET ADDITIONS	25	25	25	25	25	26	25	25	25	25	25	25	301	151

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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	17	17	17	17	17	13	17	17	17	17	17	17	200	100
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prply Other than Lines	8	8	8	8	8	13	8	8	8	8	8	8	101	51
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	25	25	25	25	25	26	25	25	25	25	25	25	301	151

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	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 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

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

	(1)	(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	39,898	0	39,898	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	4,987	0	4,987	

5/30/95 10:11 AM A17W.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,596,238	335,186,496	287,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	GROSS UTILITY PLANT	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,364,671)	(82,180,419)	(83,165,366)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	NET UTILITY PLANT	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	INVESTMENT IN UTILITY PLANT	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	TOTAL OTHER INVESTMENTS	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,467,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	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
25	Working Funds	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,633	12,636	12,633	12,633	12,633	12,633	12,633
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,269	1,077,480	4,538,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,536	8,720,282	9,331,566	8,688,463	7,779,843	13,287,599
29															

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5/30/95 10:12 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,776	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	393,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,158)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,369)	39,482
39	Accrued Interest Receivable	196,029	222,833	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,833	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,696	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,556,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,358,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,827	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,967,727	2,004,913	2,007,283	2,075,068	2,064,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,168,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,888,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,067	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

804

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

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple 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	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,634	8,154,456	6,749,678
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
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	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,895	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,145	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,476	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,386,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,782,127	1,787,900	1,466,905	1,402,219	1,390,411	1,785,200	2,052,343
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	2,021,538	2,023,203	2,024,878	2,026,563	2,036,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,038,856
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,166,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(66,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,820	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,847,215	4,408,962	3,830,983
21	Accrued Interest-Debt	1,780,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	966,787	1,342,636	1,718,543	1,739,826
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,936	53,108	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,958,899	13,723,991	14,696,545	15,385,666	14,869,968	13,947,058	14,730,574
27															

805

5/30/95 10:12 AM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No : 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,738	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,921,507	2,478,022
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	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	98,794,911	99,046,771	99,298,808	99,553,591	99,808,669	100,069,812	100,363,900	100,647,066	100,904,777	101,166,767	101,411,882	101,664,032	101,916,567	100,355,239
35	Accumulated Amortization	(23,766,866)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,666	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
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	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,116	107,576,657	107,940,677	108,219,516	108,577,311	108,934,384	110,939,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,362	302,026,856	303,908,082	305,399,529	304,854,867	303,633,984	305,189,839	306,211,119	306,474,076	308,214,095	306,570,488

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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			12/27/88 Balance Per Books	0	
1		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	0	12/31/95 BALANCE	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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:	1995	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 - 1995
DEFERRED DEBITS

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [

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	**12/31/94 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	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	37,675	0	37,675	11,639	49,314	30.89%	B-4(W), B-3(W)
3	Other Revenue	1,110	0	1,110	0	1,110		B-4(W)
4	**TOTAL OPERATING REVENUES**	38,785	0	38,785	11,639	50,424		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	39,898	0	39,898	0	39,898		B-5(W)
7	Depreciation net of CIAC Amort	34,588	0	34,588	0	34,588		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	40,196	0	40,196	524 (A)	40,720		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(54,077)	0	(54,077)	4,288 (B)	(49,789)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	60,605	0	60,605	4,812	65,417		
12	**NET OPERATING INCOME**	(21,820)	0	(21,820)	6,827	(14,993)		
13	**RATE BASE**	1,152,302	0	1,152,302		1,152,302		A-1(W)
14	**RATE OF RETURN**	(1.89%)		(1.89%)		(1.30%)		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 - 1995
PRESENT AND REQUIRED

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	37,675	0	37,675	230,489		268,164	611.78%	B-4(W),B-3(W)
3	Other Revenue	1,110	0	1,110	0		1,110		B-4(W)
4	**TOTAL OPERATING REVENUES**	38,785	0	38,785	230,489		269,274		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	39,898	0	39,898	0		39,898		B-5(W)
7	Depreciation net of CIAC Amort	34,588	0	34,588	0		34,588		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	40,196	0	40,196	10,372	(A)	50,568		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(54,077)	0	(54,077)	84,910	(B)	30,833		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	60,605	0	60,605	95,282		155,887		
12	**NET OPERATING INCOME**	(21,820)	0	(21,820)	135,207		113,387		
13	**RATE BASE**	1,152,302	0	1,152,302			1,152,302		A-1(W)
14	**RATE OF RETURN**	(1.89%)		(1.89%)			9.84%		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.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 (%)	11.19%	-15.52%	D-1(W)	
3	Rate of Return (%)	9.84%	-1.30%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	1,152,302	1,152,302	A-1(W)	
6	Required / Requested Income (L3 x L5)	113,387	(14,993)		
7	Adjusted Income Under Present Rates	(21,820)	(21,820)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	135,207	6,827		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(32,936)	
10	*Revenue adjustment Before RAF (L8 / L9)*	220,117	11,115		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	230,489	11,639		B-1(W)1/3,2/3
13	***INCOME TAX ADJUSTMENT:***				
14	Revenue Increase Before RAF (L10)	220,117	11,115		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	84,910	4,288		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	10,372	524		B-1(W)1/3,2//3
19	***NET OPERATING INCOME ADJUSTMENT:***				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	135,207	6,827		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.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
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.	0	
37			
38	2.	0	
39			
40	3.	0	
41			
42		0	
43	F. INCOME TAXES:		B-16(W)
44	1.	0	
45			
46	2.	0	
47			
48		0	
49			
50			
51	TOTAL WATER INCOME ADJUSTMENTS	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	35,691	0	35,691
4	461.2 Metered - Commercial	1,984	0	1,984
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	37,675	0	37,675
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**	37,675	0	37,675
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	1,110	0	1,110
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**	1,110	0	1,110
26	**TOTAL PRESENT WATER OPERATING REVENUES**	38,785	0	38,785

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	12,389	0	12,389	4,371	0	4,371	2,212	0	2,212	5,806	0	5,806
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	3,076	0	3,076	1,085	0	1,085	549	0	549	1,442	0	1,442
4	610 Purchased Water	12,000	0	12,000	12,000	0	12,000	0	0	0	0	0	0
5	615 Purchased Power	111	0	111	0	0	0	8	0	8	103	0	103
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	100	0	100	100	0	100	0	0	0	0	0	0
8	620 Materials & Supplies	5,977	0	5,977	5,579	0	5,579	122	0	122	276	0	276
9	631 Contractual Services - Eng.	46	0	46	0	0	0	0	0	0	46	0	46
10	632 Contractual Services - Acct.	246	0	246	0	0	0	0	0	0	246	0	246
11	633 Contractual Services - Legal	148	0	148	0	0	0	0	0	0	148	0	148
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,448	0	1,448	1,066	0	1,066	0	0	0	382	0	382
14	641 Rental of Real Building/Real Property	220	0	220	0	0	0	0	0	0	220	0	220
15	642 Rental of Equipment	13	0	13	3	0	3	0	0	0	10	0	10
16	650 Transportation Expense	194	0	194	0	0	0	86	0	86	107	0	107
17	656 Insurance - Vehicle	168	0	168	0	0	0	0	0	0	168	0	168
18	657 Insurance - General Liability	346	0	346	0	0	0	0	0	0	346	0	346
19	658 Insurance - Workman's Comp	221	0	221	78	0	78	40	0	40	104	0	104
20	659 Insurance - Other	34	0	34	0	0	0	0	0	0	34	0	34
21	660 Advertising Expense	37	0	37	0	0	0	0	0	0	37	0	37
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	83	0	83	0	0	0	0	0	0	83	0	83
24	670 Bad Debt Expense	301	0	301	0	0	0	301	0	301	0	0	0
25	675 Miscellaneous Expenses	2,740	0	2,740	282	0	282	754	0	754	1,703	0	1,703
26	TOTAL WATER O & M EXPENSES	39,898	0	39,898	24,564	0	24,564	4,072	0	4,072	11,263	0	11,263

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1,032	956	1,092	1,051	1,057	1,044	1,035	1,035	1,012	1,043	1,006	1,027	12,389	0	12,389
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	256	237	271	261	263	259	257	257	251	259	250	255	3,077	0	3,077
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	0	12,000
5	*615.1-.8 Purchased Power*	9	9	10	9	9	9	9	9	9	9	9	9	111	0	111
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	100	0	0	0	0	0	0	0	0	0	0	100	0	100
8	620.1-.8 Materials & Supplies	411	591	406	594	403	593	402	592	401	592	401	591	5,977	0	5,977
9	631.1-.8 Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	46	0	46
10	632.1-.8 Contractual Services - Acct.	20	19	21	21	21	20	21	21	20	21	20	20	246	0	246
11	633.1-.8 Contractual Services - Legal	12	12	13	13	12	12	12	12	12	13	12	12	148	0	148
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	22	23	270	25	324	22	177	177	27	27	326	27	1,446	0	1,446
14	641.1-.8 Rental of Real Building/Real Property	18	17	19	19	18	18	18	18	18	19	18	18	220	0	220
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	13	0	13
16	650.1-.8 Transportation Expense	16	15	17	16	16	16	16	16	16	16	16	16	194	0	194
17	656.1-.8 Insurance - Vehicle	14	13	14	14	14	14	14	14	14	14	14	14	166	0	166
18	657.1-.8 Insurance - General Liability	26	27	30	30	29	29	29	29	29	29	28	29	345	0	345
19	658.1-.8 Insurance - Workman's Comp	18	17	20	19	19	19	19	19	18	19	18	18	222	0	222
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	0	37
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	7	7	7	7	7	7	7	7	7	7	7	7	83	0	83
24	670.1-.8 Bad Debt Expense	25	23	25	25	25	25	26	25	25	26	25	25	301	0	301
25	675.1-.8 Miscellaneous Expenses	234	217	252	236	235	236	223	223	219	226	218	220	2,740	0	2,740
26	TOTAL WATER O & M EXPENSES	3,135	3,294	3,477	3,351	3,465	3,335	3,277	3,466	3,090	3,332	3,378	3,300	39,899	0	39,899

Notes:
(1) Employee Pensions & Benefits is calculated as 24.63% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	368	328	407	368	382	377	360	361	349	382	348	368	4,371	0	4,371
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	92	82	101	91	95	94	89	90	87	90	87	89	1,085	0	1,085
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	0	12,000
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	100	0	0	0	0	0	0	0	0	0	0	100	0	100
8	620.1-.6 Materials & Supplies	378	559	372	560	370	560	368	558	366	558	366	558	5,579	0	5,579
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)	237	(8)	292	(9)	145	145	(5)	(5)	295	(5)	1,066	0	1,066
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	7	6	7	7	7	7	6	6	6	6	6	6	78	0	78
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	42	27	29	32	16	16	16	17	16	16	262	0	262
26	TOTAL WATER DIRECT O & M EXPENSES	1,868	2,092	2,167	2,045	2,174	2,061	1,985	2,177	1,821	2,029	2,122	2,024	24,584	0	24,584

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	185	169	187	186	186	184	189	187	182	189	182	186	2,212	0	2,212
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	46	42	46	46	46	46	47	46	45	47	45	46	549	0	549
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	8	0	8
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	122	0	122
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	7	7	7	7	7	7	7	7	7	7	7	86	0	86
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	3	3	3	3	3	3	3	3	3	3	3	3	40	0	40
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	23	25	25	25	25	26	25	25	26	25	25	301	0	301
25	675.7 Miscellaneous Expenses	63	58	64	63	63	63	64	64	62	64	62	64	754	0	754
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	340	311	344	342	343	338	348	344	335	348	336	343	4,072	0	4,072

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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: Kimbell

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	478	459	498	497	489	483	487	487	481	492	474	481	5,806	0	5,806
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	119	114	124	123	121	120	121	121	120	122	118	120	1,442	0	1,442
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	9	8	9	9	9	9	9	9	9	9	8	9	103	0	103
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	23	22	24	24	23	23	23	23	23	23	23	23	276	0	276
9	631.8	Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	46	0	46
10	632.8	Contractual Services - Acct.	20	19	21	21	21	20	21	21	20	21	20	20	246	0	246
11	633.8	Contractual Services - Legal	12	12	13	13	12	12	12	12	12	13	12	12	148	0	148
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	30	33	33	32	32	32	32	32	32	31	32	382	0	382
14	641.8	Rental of Real Building/Real Property	18	17	19	19	18	18	18	18	18	19	18	18	220	0	220
15	642.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	10	0	10
16	650.8	Transportation Expense	9	8	9	9	9	9	9	9	9	9	9	9	107	0	107
17	656.8	Insurance - Vehicle	14	13	14	14	14	14	14	14	14	14	14	14	168	0	168
18	657.8	Insurance - General Liability	28	27	30	30	29	29	29	29	29	29	28	29	346	0	346
19	658.8	Insurance - Workman's Comp	9	8	9	9	9	9	9	9	9	9	8	9	104	0	104
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	0	37
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	7	7	7	7	7	7	7	7	7	7	7	7	83	0	83
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	140	135	146	146	143	142	143	143	141	144	139	141	1,703	0	1,703
26		TOTAL WATER ALLOCATED A & G EXPENSES	927	890	966	964	948	937	944	945	934	954	920	934	11,263	0	11,263

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No. and Name		Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	12,389	0	0	0	0	0	0	0	0	0	0	12,389
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	3,076	0	0	0	0	0	0	0	0	0	0	3,076
4	610.1-.8	Purchased Water	12,000	0	0	0	0	0	0	0	0	0	0	12,000
5	615.1-.8	Purchased Power	111	0	0	0	0	0	0	0	0	0	0	111
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	0	0	0	0	0	0	0	0	0	0	100
8	620.1-.8	Materials & Supplies	5,977	0	0	0	0	0	0	0	0	0	0	5,977
9	631.1-.8	Contractual Services - Eng.	46	0	0	0	0	0	0	0	0	0	0	46
10	632.1-.8	Contractual Services - Acct.	246	0	0	0	0	0	0	0	0	0	0	246
11	633.1-.8	Contractual Services - Legal	148	0	0	0	0	0	0	0	0	0	0	148
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	0	0	0	0	0	0	0	0	0	0	1,448
14	641.1-.8	Rental of Real Building/Real Property	220	0	0	0	0	0	0	0	0	0	0	220
15	642.1-.8	Rental of Equipment	13	0	0	0	0	0	0	0	0	0	0	13
16	650.1-.8	Transportation Expense	194	0	0	0	0	0	0	0	0	0	0	194
17	656.1-.8	Insurance - Vehicle	168	0	0	0	0	0	0	0	0	0	0	168
18	657.1-.8	Insurance - General Liability	346	0	0	0	0	0	0	0	0	0	0	346
19	658.1-.8	Insurance - Workman's Comp	221	0	0	0	0	0	0	0	0	0	0	221
20	659.1-.8	Insurance - Other	34	0	0	0	0	0	0	0	0	0	0	34
21	660.1-.8	Advertising Expense	37	0	0	0	0	0	0	0	0	0	0	37
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8	Reg. Comm. Exp. - Other	83	0	0	0	0	0	0	0	0	0	0	83
24	670.1-.8	Bad Debt Expense	301	0	0	0	0	0	0	0	0	0	0	301
25	675.1-.8	Miscellaneous Expenses	2,740	0	0	0	0	0	0	0	0	0	0	2,740
26	TOTAL WATER O & M EXPENSES		39,896	0	0	0	0	0	0	0	0	0	0	39,896

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	4,371	0	0	0	0	0	0	0	0	0	0	4,371
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	1,065	0	0	0	0	0	0	0	0	0	0	1,065
4	610.1-.6 Purchased Water	12,000	0	0	0	0	0	0	0	0	0	0	12,000
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	0	0	0	0	0	0	0	0	0	0	100
8	620.1-.6 Materials & Supplies	5,579	0	0	0	0	0	0	0	0	0	0	5,579
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	0	0	0	0	0	0	0	0	0	0	1,066
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	0	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	78	0	0	0	0	0	0	0	0	0	0	78
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	0	0	0	0	0	0	0	0	0	0	282
26	TOTAL WATER DIRECT O & M EXPENSES	24,564	0	0	0	0	0	0	0	0	0	0	24,564

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Per Books O & M	(3) Marco Shores Purchased Water	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
					UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES									
1	601.7	Salaries & Wages - Employees	2,212	0	0	0	0	0	0	0	0	0	0	2,212
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	549	0	0	0	0	0	0	0	0	0	0	549
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	8	0	0	0	0	0	0	0	0	0	0	8
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	0	0	0	0	0	0	0	0	0	0	122
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	0	0	0	0	0	0	0	0	0	0	86
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	40	0	0	0	0	0	0	0	0	0	0	40
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	0	0	0	0	0	0	0	0	0	301
25	675.7	Miscellaneous Expenses	754	0	0	0	0	0	0	0	0	0	0	754
26	TOTAL WATER CUSTOMER ACCOUNT EXPENSES		4,072	0	0	0	0	0	0	0	0	0	0	4,072

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED A&G EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	5,806	0	0	0	0	0	0	0	0	0	0	5,806
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	1,442	0	0	0	0	0	0	0	0	0	0	1,442
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	103	0	0	0	0	0	0	0	0	0	0	103
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	0	0	0	0	0	0	0	0	0	0	276
9	631.8	Contractual Services - Eng.	46	0	0	0	0	0	0	0	0	0	0	46
10	632.8	Contractual Services - Acct.	246	0	0	0	0	0	0	0	0	0	0	246
11	633.8	Contractual Services - Legal	148	0	0	0	0	0	0	0	0	0	0	148
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	0	0	0	0	0	0	0	0	0	0	382
14	641.8	Rental of Real Building/Real Property	220	0	0	0	0	0	0	0	0	0	0	220
15	642.8	Rental of Equipment	10	0	0	0	0	0	0	0	0	0	0	10
16	650.8	Transportation Expense	107	0	0	0	0	0	0	0	0	0	0	107
17	656.8	Insurance - Vehicle	168	0	0	0	0	0	0	0	0	0	0	168
18	657.8	Insurance - General Liability	346	0	0	0	0	0	0	0	0	0	0	346
19	658.8	Insurance - Workman's Comp	104	0	0	0	0	0	0	0	0	0	0	104
20	659.8	Insurance - Other	34	0	0	0	0	0	0	0	0	0	0	34
21	660.8	Advertising Expense	37	0	0	0	0	0	0	0	0	0	0	37
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	83	0	0	0	0	0	0	0	0	0	0	83
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	0	0	0	0	0	0	0	0	0	0	1,703
26	TOTAL WATER A & G EXPENSES		11,263	0	0	0	0	0	0	0	0	0	0	11,263

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	%
1	601.1-.8	Salaries & Wages - Employees	11,506	12,389	883	7.67%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	2,758	3,076	318	11.53%
4	610.1-.8	Purchased Water	14,785	12,000	(2,785)	(18.84%)
5	615.1-.8	Purchased Power	314	111	(203)	(64.59%)
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	91	100	9	9.89%
8	620.1-.8	Materials & Supplies	4,162	5,977	1,815	43.62%
9	631.1-.8	Contractual Services - Eng.	0	46	46	100.00%
10	632.1-.8	Contractual Services - Acct.	238	246	8	3.33%
11	633.1-.8	Contractual Services - Legal	188	148	(40)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	712	1,448	735	103.26%
14	641.1-.8	Rental of Real Building/Real Property	205	220	14	7.00%
15	642.1-.8	Rental of Equipment	13	13	(0)	(0.28%)
16	650.1-.8	Transportation Expense	1,000	194	(806)	(80.62%)
17	656.1-.8	Insurance - Vehicle	156	168	12	7.91%
18	657.1-.8	Insurance - General Liability	357	346	(11)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	205	221	17	8.28%
20	659.1-.8	Insurance - Other	32	34	2	6.05%
21	660.1-.8	Advertising Expense	38	37	(1)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.8	Reg. Comm. Exp. - Other	126	83	(43)	(33.86%)
24	670.1-.8	Bad Debt Expense	174	301	127	73.07%
25	675.1-.8	Miscellaneous Expenses	2,018	2,740	721	35.73%
26	TOTAL WATER O & M EXPENSES		39,078	39,898	820	2.10%
27	TOTAL (LESS ACCTS 666 & 667)		38,952	39,815	863	2.22%

NOTE: See Volume II for variance explanations.

5/30/95 11:55 AM B07W1.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6 Salaries & Wages - Employees	3,725	4,371	646	17.34%
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6 Employee Pensions & Benefits	893	1,085	192	21.50%
4	610.1-.6 Purchased Water	14,785	12,000	(2,785)	(18.84%)
5	615.1-.6 Purchased Power	214	0	(214)	(100.00%)
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%
7	618.1-.6 Chemicals	91	100	9	9.89%
8	620.1-.6 Materials & Supplies	3,739	5,579	1,840	49.21%
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	56	1,066	1,010	1803.57%
14	641.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6 Rental of Equipment	0	3	3	100.00%
16	650.1-.6 Transportation Expense	875	0	(875)	(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	66	78	12	18.18%
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	34	282	248	729.41%
26	TOTAL WATER O & M EXPENSES	24,478	24,564	86	0.35%
27	TOTAL (LESS ACCTS 666 & 667)	24,478	24,564	86	0.35%

NOTE: See Volume II for variance explanations.

5/30/95 11:55 AM B07W2.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees		2,287	2,212	(76)	(3.32%)
2	603.7	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.7	Employee Pensions & Benefits		548	549	1	0.18%
4	610.7	Purchased Water		0	0	0	0.00%
5	615.7	Purchased Power		9	8	(1)	(11.47%)
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		137	122	(15)	(10.96%)
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		20	0	(20)	(100.00%)
15	642.7	Rental of Equipment		0	0	0	0.00%
16	650.7	Transportation Expense		56	86	31	55.57%
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		41	40	(1)	(2.46%)
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		174	301	127	73.11%
25	675.7	Miscellaneous Expenses		163	754	591	362.33%
26	**TOTAL WATER O & M EXPENSES**			3,435	4,072	637	18.54%
27	**TOTAL (LESS ACCTS 666 & 667)**			3,435	4,072	637	18.54%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	5,494	5,806	312	5.68%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	1,317	1,442	125	9.49%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	91	103	12	13.20%
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	286	276	(10)	(3.49%)
9	631.8	Contractual Services - Eng.	0	46	46	100.00%
10	632.8	Contractual Services - Acct.	238	246	8	3.37%
11	633.8	Contractual Services - Legal	188	148	(40)	(21.23%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	656	382	(275)	(41.91%)
14	641.8	Rental of Real Building/Real Property	185	220	34	18.35%
15	642.8	Rental of Equipment	13	10	(3)	(23.80%)
16	650.8	Transportation Expense	69	107	38	54.98%
17	656.8	Insurance - Vehicle	156	168	12	7.69%
18	657.8	Insurance - General Liability	357	346	(11)	(3.08%)
19	658.8	Insurance - Workman's Comp	98	104	6	6.14%
20	659.8	Insurance - Other	32	34	2	6.17%
21	660.8	Advertising Expense	38	37	(1)	(2.60%)
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.8	Reg. Comm. Exp. - Other	126	83	(43)	(34.13%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	1,821	1,703	(118)	(6.48%)
26		TOTAL WATER O & M EXPENSES	11,165	11,263	94	0.84%
27		TOTAL (LESS ACCTS 666 & 667)	11,039	11,179	137	1.24%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1995

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.**			

5/30/95 1:40 PM B09W.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10
Page 1 of 1
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	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14
15 Amortization of Rate Case Expense:

Line No.			(A) Total	Water
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$0

28
29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

30	Allocated Items	Allocation Basis	Recap Schedules
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1995 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**								0	
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	40	2.50%	0	0	0	0.00%	0	0
5	**SOURCE OF SUPPLY & PUMPING**								0	
6	303.2 Land & Land Rights	6,470	NA	NA	0	0	0	0.00%	0	0
7	304.2 Structures & Improvements	2,933	40	2.50%	73	0	73	0.00%	0	73
8	305.2 Collect. & Impound.	33,192	40	2.50%	830	0	830	0.00%	0	830
9	306.2 Lake, River & Other	0	40	2.50%	0	0	0	0.00%	0	0
10	307.2 Wells & Springs	3,159	40	2.50%	79	0	79	0.00%	0	79
11	308.2 Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2 Supply Mains	0	40	2.50%	0	0	0	0.00%	0	0
13	310.2 Power Generation Equpi.	0	40	2.50%	0	0	0	0.00%	0	0
14	311.2 Pumping Equipment	8,990	40	2.50%	225	0	225	0.00%	0	225
15	339.2 Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
16	**WATER TREATMENT PLANT**								0	
17	303.3 Land & Land Rights	11	NA	NA	0	0	0	0.00%	0	0
18	304.3 Structures & Improvements	2,645	40	2.50%	66	0	66	0.00%	0	66
19	320.3 Water Treatment Equip.	18,638	40	2.50%	466	0	466	0.00%	0	466
20	321.3 Permeators	0	40	2.50%	0	0	0	0.00%	0	0
21	339.3 Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
22	**TRANSMISSION & DISTRIBUTION**								0	
23	303.4 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4 Structures & Improvements	0	40	2.50%	0	0	0	0.00%	0	0
25	330.4 Distr. Reservoirs	3,278	40	2.50%	82	0	82	0.00%	0	82
26	331.4 Transmission & Distribution	1,001,336	40	2.50%	25,033	0	25,033	0.00%	0	25,033
27	333.4 Services	133,391	40	2.50%	3,335	0	3,335	0.00%	0	3,335
28	334.4 Meters & Meter Installation	41,910	40	2.50%	1,048	0	1,048	0.00%	0	1,048
29	335.4 Hydrants	2,509	40	2.50%	63	0	63	0.00%	0	63
30	339.4 Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
31	**GENERAL PLANT**								0	
32	303.5 Land & Land Rights	649	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	6,137	40	2.50%	153	0	153	0.00%	0	153
34	340.5 Office Furniture & Equipment	3,786	15	6.67%	253	0	253	0.00%	0	253
35	340.51 Computer Equipment	9,172	6	16.67%	1,529	0	1,529	0.00%	0	1,529
36	341.5 Transportation Equipment	5,479	6	16.67%	913	0	913	0.00%	0	913
37	342.5 Stores Equipment	58	18	5.56%	3	0	3	0.00%	0	3
38	343.5 Tools, Shop & Garage	2,078	16	6.25%	130	0	130	0.00%	0	130
39	344.5 Laboratory Equipment	1,257	15	6.67%	84	0	84	0.00%	0	84
40	345.5 Power Operated Equipment	1,994	12	8.33%	166	0	166	0.00%	0	166
41	346.5 Communication Equipment	1,034	10	10.00%	103	0	103	0.00%	0	103
42	347.5 Miscellaneous Equipment	484	15	6.67%	32	0	32	0.00%	0	32
43	348.5 Other Tangible Plant	384	10	10.00%	38	0	38	0.00%	0	38
44	**INTANGIBLE PLANT**	7,381		2.51%	185	0	185	0.00%	0	185
45	**SUPPLY & PUMPING**	54,744		2.20%	1,207	0	1,207	0.00%	0	1,207
46	**WATER TREATMENT PLANT**	21,294		2.50%	532	0	532	0.00%	0	532
47	**TRANSMISSION & DISTRIBUTION**	1,182,424		2.50%	29,561	0	29,561	0.00%	0	29,561
48	**GENERAL PLANT**	32,512		10.47%	3,404	0	3,404	0.00%	0	3,404
49	**TOTAL DEPRECIATION EXPENSE**	1,298,355		2.69%	34,889	0	34,889	0.00%	0	34,889
50	**LESS: AMORTIZATION OF CIAC**				(301)	0	(301)		0	(301)
51	**NET DEPRECIATION EXPENSE - WATER**				34,588	0	34,588		0	34,588

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 - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1995 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1995 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	2.50%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.50%	0	0	0	0.00%	0	0
3	Meter Installation Fees	8,007	2.50%	200	0	200	0.00%	0	200
4	Contributed Lines	0	2.50%	0	0	0	0.00%	0	0
5	Contributed Property Other Than Lines	4,050	2.50%	101	0	101	0.00%	0	101
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	TOTAL WATER CIAC AMORT. EXP.	12,057		301	0	301		0	301

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)

5/30/95 1:48 PM B13W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 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	73	2.49%
3	305.2 Collecting & Impounding reservoirs	33,192	830	2.50%
4	306.2 Lake, River & Other Intakes	0	0	0.00%
5	307.2 Wells & Springs	3,159	79	2.50%
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	225	2.50%
10	339.2 Other Plant & Miscellaneous	0	0	0.00%
11	304.3 Structures & Improvements	2,645	66	2.50%
12	320.3 Water Treatment Equipment	18,638	466	2.50%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	3,278	82	2.50%
16	**COMPOSITE RATE**	72,835	1,821	2.50%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	1,001,336	25,033	2.50%
20	335.4 Hydrants	2,509	63	2.51%
21	339.4 Other Plant & Miscellaneous	0	0	0.00%
22	**COMPOSITE RATE**	1,003,845	25,096	2.50%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	41,910	1,048	2.50%
25	**COMPOSITE RATE**	41,910	1,048	2.50%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	133,391	3,335	2.50%
28	**COMPOSITE RATE**	133,391	3,335	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	72,835	1,821	2.50%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	1,003,845	25,096	2.50%
32	Meter Installation Fees (Line 25)	41,910	1,048	2.50%
33	Service Installation Fees (Line 28)	133,391	3,335	2.50%
34	**COMPOSITE RATE**	1,251,981	31,300	2.50%

Column:
(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 - 1995
UNDER PRESENT INCOME

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 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%)**	1,745	0	1,745	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	991	0	991	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	991	0	991		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	37,459	0	37,459		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	37,459	0	37,459		
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**	37,459	0	37,459		
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)**	40,196	0	40,196		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 - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

	(1)	(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	38,785	0	38,785	B-4(W)
3	Less:				
4	O & M Expenses	39,898	0	39,898	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	34,588	0	34,588	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	40,196	0	40,196	B-15(W)
8	Pre-Tax Operating Expenses	114,682	0	114,682	
9	**PRE-TAX OPERATING INCOME**	(75,897)	0	(75,897)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(75,897)	0	(75,897)	
12	Less:				
13	Interest Expense:				
14	Rate Base	1,152,302	0	1,152,302	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	58,191	0	58,191	C-3
17	Net Taxable Income (L11 - L16)	(134,088)	0	(134,088)	
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)	(51,724)	0	(51,724)	
20	Less:				
21	Parent Debt Adjustment	2,029	0	2,029	C-1(W)
22	Investment Tax Credit	323	0	323	C-7(W)
23	**TOTAL INCOME TAXES**	(54,077)	0	(54,077)	

5/30/95 1:58 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / St. Johns / Palm Valley
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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:

		1995 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

5/30/95 1:58 PM B18W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 AVERAGE RATE BASE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Utility Plant in Service	154,334	0	154,334	A-5 (W)
2	Utility Land & Land Rights	25,202	0	25,202	A-5 (W)
3	Non-Used and Useful	(2,643)	0	(2,643)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(36,418)	0	(36,418)	A-9 (W)
6	CIAC	(75,813)	0	(75,813)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	16,701	0	16,701	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	(380)	0	(380)	Vol. II
13	Deferred Taxes	(1,587)	0	(1,587)	C-7 (W)
14	Working Capital Allowance	2,492	0	2,492	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	81,887	0	81,887	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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				
7		0	0	
8	B. UTILITY LAND & LAND RIGHTS:			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	C. NON-USED AND USEFUL:			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	D. CONSTRUCTION WORK IN PROGRESS:			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	E. ACCUMULATED DEPRECIATION:			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	F. CIAC:			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	SUBTOTAL	0	0	

5/30/95 8:09 AM A03W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	

5/30/95 8:09 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	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.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

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

5/30/95 8:10 AM A04W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PLANT IN SERVICE Balance Per Books 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 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	3,798	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	62,550	3,698	(1,600)	2,098	64,648	0	64,648	63,599	0	63,599
20	321.3 Permeators	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
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	42,300	214	0	214	42,514	0	42,514	42,407	0	42,407
27	333.4 Services	10,247	301	0	301	10,549	0	10,549	10,398	0	10,398
28	334.4 Meters & Meter Installation	10,987	323	0	323	11,310	0	11,310	11,149	0	11,149
29	335.4 Hydrants	8,500	12	0	12	8,512	0	8,512	8,506	0	8,506
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	202	0	0	0	202	0	202	202	0	202
33	304.5 Structures & Improvements	1,799	218	(3)	216	2,015	0	2,015	1,907	0	1,907
34	340.5 Office Furniture & Equipment	1,098	157	0	157	1,255	0	1,255	1,176	0	1,176
35	340.51 Computer Equipment	2,704	291	0	291	2,995	0	2,995	2,850	0	2,850
36	341.5 Transportation Equipment	1,645	214	(100)	114	1,759	0	1,759	1,702	0	1,702
37	342.5 Stores Equipment	18	0	0	0	18	0	18	18	0	18
38	343.5 Tools, Shop & Garage Equipment	615	62	(0)	61	676	0	676	646	0	646
39	344.5 Laboratory Equipment	175	432	0	432	606	0	606	390	0	390
40	345.5 Power Operated Equipment	610	20	(1)	20	629	0	629	620	0	620
41	346.5 Communication Equipment	277	88	0	88	365	0	365	321	0	321
42	347.5 Miscellaneous Equipment	147	10	(2)	7	154	0	154	150	0	150
43	348.5 Other Tangible Plant	4	231	0	231	235	0	235	119	0	119
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**	87,550	3,698	(1,600)	2,098	89,648	0	89,648	88,599	0	88,599
47	**TRANSMISSION & DISTRIBUTION**	72,035	850	0	850	72,885	0	72,885	72,460	0	72,460
48	**GENERAL PLANT**	9,293	1,723	(106)	1,617	10,910	0	10,910	10,101	0	10,101
49	**TOTAL PLANT IN SERVICE**	177,253	6,271	(1,706)	4,565	181,819	0	181,819	179,536	0	179,536
50	**LAND & LAND RIGHTS**	25,202	0	0	0	25,202	0	25,202	25,202	0	25,202
51	**TOTAL PIS LESS LAND**	152,052	6,271	(1,706)	4,565	156,617	0	156,617	154,334	0	154,334

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Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Remington Forest
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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	62,550	62,550	62,550	62,550	62,550	64,641	64,641	64,641	64,641	64,641	64,641	64,641	64,848	2,068	63,598
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	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	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	42,300	42,301	42,301	42,301	42,301	42,301	42,301	42,301	42,301	42,301	42,303	42,303	42,514	214	42,407
27	333.4 Services	10,247	10,249	10,249	10,249	10,249	10,249	10,249	10,249	10,249	10,249	10,252	10,252	10,549	301	10,398
28	334.4 Meters & Meter Installation	10,987	10,989	10,989	10,989	10,989	10,989	10,989	10,989	10,989	10,989	10,992	10,992	11,316	323	11,149
29	335.4 Hydrants	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,512	12	8,506
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	202	202	202	202	202	202	202	202	202	202	202	202	202	0	202
33	304.5 Structures & Improvements	1,799	1,800	1,803	1,806	1,808	1,809	1,906	1,907	1,907	1,907	1,907	1,907	2,015	216	1,907
34	340.5 Office Furniture & Equipment	1,098	1,099	1,100	1,103	1,104	1,105	1,175	1,175	1,175	1,175	1,175	1,175	1,255	157	1,176
35	340.51 Computer Equipment	2,704	2,706	2,709	2,713	2,716	2,718	2,848	2,848	2,848	2,848	2,848	2,848	2,895	291	2,850
36	341.5 Transportation Equipment	1,645	1,647	1,649	1,649	1,650	1,651	1,746	1,746	1,746	1,746	1,746	1,746	1,758	114	1,702
37	342.5 Stores Equipment	18	18	18	18	18	18	18	18	18	18	18	18	18	0	18
38	343.5 Tools, Shop & Garage Equipment	615	615	616	617	618	618	645	645	645	645	645	645	676	61	648
39	344.5 Laboratory Equipment	175	177	183	189	193	195	368	368	368	368	368	368	806	432	390
40	345.5 Power Operated Equipment	610	610	610	610	611	611	620	620	620	620	620	620	629	20	620
41	348.5 Communication Equipment	277	278	279	280	281	282	321	321	321	321	321	321	385	88	321
42	347.5 Miscellaneous Equipment	147	147	147	147	147	147	151	151	151	151	151	151	184	7	150
43	348.5 Other Tangible Plant	4	6	8	12	14	15	116	116	116	116	116	116	235	231	116
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**	87,550	87,550	87,550	87,550	87,550	89,641	89,641	89,641	89,641	89,641	89,641	89,641	89,848	2,068	88,598
47	**TRANSMISSION & DISTRIBUTION**	72,035	72,040	72,040	72,040	72,040	72,040	72,040	72,040	72,040	72,040	72,046	72,046	72,695	650	72,460
48	**GENERAL PLANT**	9,293	9,304	9,325	9,345	9,362	9,371	10,139	10,139	10,139	10,139	10,139	10,139	10,910	1,617	10,101
49	**TOTAL PLANT IN SERVICE**	177,253	177,270	177,291	177,311	177,329	179,429	180,195	180,197	180,197	180,197	180,204	180,204	181,819	4,565	179,536
50	**LAND & LAND RIGHTS**	25,202	25,202	25,202	25,202	25,202	25,202	25,202	25,202	25,202	25,202	25,202	25,202	25,202	0	25,202
51	**TOTAL PIS LESS LAND**	152,052	152,069	152,089	152,110	152,127	154,226	154,993	154,995	154,995	154,995	155,002	155,002	156,617	4,565	154,334

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Balance 1995
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	2,091	0	0	0	0	0	0	7	2,098	1,049
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	0	0	0	0	0	0	0	0	2	0	211	214	107
27	333.4 Services	2	0	0	0	0	0	0	0	0	3	0	297	301	151
28	334.4 Meters & Meter Installation	2	0	0	0	0	0	0	0	0	3	0	318	323	161
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	12	12	6
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	1	3	3	2	1	97	0	0	0	0	0	109	216	108
34	340.5 Office Furniture & Equipment	1	2	2	2	1	70	0	0	0	0	0	80	157	78
35	340.51 Computer Equipment	2	4	4	3	1	130	0	0	0	0	0	147	291	146
36	341.5 Transportation Equipment	1	2	(0)	2	1	94	(0)	0	0	0	0	13	114	57
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	1	1	1	0	27	0	0	0	0	0	31	61	31
39	344.5 Laboratory Equipment	3	5	6	4	2	192	0	0	0	0	0	218	432	216
40	345.5 Power Operated Equipment	0	0	0	0	0	9	0	0	0	0	0	10	20	10
41	346.5 Communication Equipment	1	1	1	1	0	39	0	0	0	0	0	44	88	44
42	347.5 Miscellaneous Equipment	0	0	0	0	0	4	0	0	0	0	0	3	7	4
43	348.5 Other Tangible Plant	1	3	3	2	1	103	0	0	0	0	0	117	231	116
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	2,091	0	0	0	0	0	0	7	2,098	1,049
47	**TRANSMISSION & DISTRIBUTION**	6	0	0	0	0	0	0	0	0	7	0	837	850	425
48	**GENERAL PLANT**	11	21	20	17	0	767	2	0	0	0	0	770	1,617	810
49	**TOTAL NET ADDITIONS**	17	21	20	17	2,099	767	2	0	0	7	0	1,615	4,565	2,284
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	17	21	20	17	2,099	767	2	0	0	7	0	1,615	4,565	2,284

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Ave Gross Additions 1995
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	3,691	0	0	0	0	0	0	7	3,698	1,849
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	0	0	0	0	0	0	0	0	2	0	211	214	107
27	333.4 Services	2	0	0	0	0	0	0	0	0	3	0	297	301	151
28	334.4 Meters & Meter Installation	2	0	0	0	0	0	0	0	0	3	0	316	323	161
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	12	12	6
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	1	3	3	2	1	97	0	0	0	0	0	110	218	109
34	340.5 Office Furniture & Equipment	1	2	2	2	1	70	0	0	0	0	0	80	157	78
35	340.51 Computer Equipment	2	4	4	3	1	130	0	0	0	0	0	147	291	146
36	341.5 Transportation Equipment	1	3	3	2	1	95	0	0	0	0	0	108	214	107
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	1	1	1	0	27	0	0	0	0	0	31	62	31
39	344.5 Laboratory Equipment	3	5	6	4	2	192	0	0	0	0	0	218	432	216
40	345.5 Power Operated Equipment	0	0	0	0	0	9	0	0	0	0	0	10	20	10
41	346.5 Communication Equipment	1	1	1	1	0	39	0	0	0	0	0	44	88	44
42	347.5 Miscellaneous Equipment	0	0	0	0	0	4	0	0	0	0	0	5	10	5
43	348.5 Other Tangible Plant	1	3	3	2	1	103	0	0	0	0	0	117	231	115
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	3,691	0	0	0	0	0	0	7	3,698	1,849
47	**TRANSMISSION & DISTRIBUTION**	6	0	0	0	0	0	0	0	0	7	0	837	850	425
48	**GENERAL PLANT**	11	21	23	16	9	756	2	0	0	0	0	870	1,723	862
49	**TOTAL GROSS ADDITIONS**	17	21	23	16	3,699	768	2	0	0	7	0	1,715	6,271	3,136
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	17	21	23	16	3,699	768	2	0	0	7	0	1,715	6,271	3,136

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	309.2 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	1,600	0	0	0	0	0	0	0	1,600	800
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	2	3	1
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	3	1	0	1	0	0	0	0	0	95	100	50
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	1	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	2	2	1
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	1,600	0	0	0	0	0	0	0	1,600	800
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	1	3	1	0	1	0	0	0	0	0	100	106	52
49	**TOTAL RETIREMENTS**	0	1	3	1	1,600	1	0	0	0	0	0	100	1,706	852
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	1	3	1	1,600	1	0	0	0	0	0	100	1,706	852

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No. 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg [x] 13 Month Avg [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 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	63,599	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	42,407	8.29%	3,515
27	333.4 Services	10,398	0.00%	0
28	334.4 Meters & Meter Installation	11,149	0.00%	0
29	335.4 Hydrants	8,506	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	202	0.00%	0
33	304.5 Structures & Improvements	1,907	0.00%	0
34	340.5 Office Furniture & Equipment	1,176	0.00%	0
35	340.51 Computer Equipment	2,850	0.00%	0
36	341.5 Transportation Equipment	1,702	0.00%	0
37	342.5 Stores Equipment	18	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	646	0.00%	0
39	344.5 Laboratory Equipment	390	0.00%	0
40	345.5 Power Operated Equipment	620	0.00%	0
41	346.5 Communication Equipment	321	0.00%	0
42	347.5 Miscellaneous Equipment	150	0.00%	0
43	348.5 Other Tangible Plant	119	0.00%	0
44	**INTANGIBLE PLANT**	3,798	0.00%	0
45	**SUPPLY & PUMPING**	4,578	0.00%	0
46	**WATER TREATMENT PLANT**	88,599	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	72,460	4.85%	3,515
48	**GENERAL PLANT**	10,101	0.00%	0
49	**TOTAL PLANT IN SERVICE**	179,536	1.96%	3,515
50	**LAND & LAND RIGHTS**	25,202	0.00%	0
51	**TOTAL PIS LESS LAND**	154,334	2.28%	3,515

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	3,515	0	3,515	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(872)	0	(872)	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**	2,643	0	2,643	

5/30/95 8:39 AM A07W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	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.

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

(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 - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
		1995 ACCUMULATED DEPRECIATION					1995 AVERAGE BALANCE		
1	**INTANGIBLE PLANT**								
2	301.1 Organization	0	0	0	0	0	0	0	0
3	302.1 Franchises	436	95	531	0	531	484	0	484
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	1,038	109	1,147	0	1,147	1,093	0	1,093
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	23	5	28	0	28	26	0	26
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	14,702	(10)	14,692	0	14,692	14,697	0	14,697
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	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
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	9,993	1,060	11,053	0	11,053	10,523	0	10,523
27	333.4 Services	2,151	260	2,411	0	2,411	2,281	0	2,281
28	334.4 Meters & Meter Installation	1,208	279	1,487	0	1,487	1,348	0	1,348
29	335.4 Hydrants	1,276	213	1,489	0	1,489	1,383	0	1,383
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	408	45	453	0	453	431	0	431
34	340.5 Office Furniture & Equipment	493	78	571	0	571	532	0	532
35	340.51 Computer Equipment	901	475	1,376	0	1,376	1,138	0	1,138
36	341.5 Transportation Equipment	1,086	184	1,270	0	1,270	1,178	0	1,178
37	342.5 Stores Equipment	5	1	6	0	6	6	0	6
38	343.5 Tools, Shop & Garage Equipment	305	40	345	0	345	325	0	325
39	344.5 Laboratory Equipment	44	26	70	0	70	57	0	57
40	345.5 Power Operated Equipment	591	51	642	0	642	616	0	616
41	346.5 Communication Equipment	137	32	169	0	169	153	0	153
42	347.5 Miscellaneous Equipment	21	8	29	0	29	25	0	25
43	348.5 Other Tangible Plant	116	12	128	0	128	122	0	122
44	**INTANGIBLE PLANT**	436	95	531	0	531	484	0	484
45	**SUPPLY & PUMPING**	1,061	114	1,175	0	1,175	1,119	0	1,119
46	**WATER TREATMENT PLANT**	14,702	(10)	14,692	0	14,692	14,697	0	14,697
47	**TRANSMISSION & DISTRIBUTION**	14,628	1,812	16,440	0	16,440	15,535	0	15,535
48	**GENERAL PLANT**	4,108	952	5,060	0	5,060	4,583	0	4,583
49	**TOTAL ACCUMULATED DEPRECIATION**	34,935	2,963	37,898	0	37,898	36,418	0	36,418

5/30/95 8:40 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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-9(W)

Line No.	(1) Account No. and Name	(2) Balance Per Books 12/31/94	(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 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
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	436	444	452	460	468	476	483	491	499	507	515	523	531	95	484
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	1,038	1,047	1,056	1,065	1,074	1,083	1,093	1,102	1,111	1,120	1,129	1,138	1,147	109	1,093
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	23	23	23	23	23	23	28	28	28	28	28	28	28	5	28
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	14,702	14,835	14,968	15,101	15,234	13,767	13,894	14,027	14,160	14,293	14,426	14,559	14,692	(10)	14,697
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	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	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	9,993	10,081	10,169	10,257	10,345	10,433	10,525	10,613	10,701	10,789	10,877	10,965	11,053	1,080	10,523
27	333.4 Services	2,151	2,173	2,195	2,217	2,239	2,261	2,279	2,301	2,323	2,345	2,367	2,389	2,411	260	2,281
28	334.4 Meters & Meter Installation	1,208	1,231	1,254	1,277	1,300	1,323	1,349	1,372	1,395	1,418	1,441	1,464	1,487	279	1,348
29	335.4 Hydrants	1,276	1,294	1,312	1,330	1,348	1,366	1,381	1,399	1,417	1,435	1,453	1,471	1,489	213	1,383
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	408	412	416	420	424	428	432	436	440	444	448	452	453	45	431
34	340.5 Office Furniture & Equipment	493	500	507	514	521	528	529	536	543	550	557	564	571	78	532
35	340.51 Computer Equipment	901	941	981	1,021	1,061	1,101	1,136	1,176	1,216	1,256	1,296	1,336	1,376	475	1,136
36	341.5 Transportation Equipment	1,086	1,110	1,134	1,155	1,178	1,202	1,221	1,245	1,269	1,293	1,317	1,341	1,270	184	1,178
37	342.5 Stores Equipment	5	5	5	5	5	5	6	6	6	6	6	6	6	1	6
38	343.5 Tools, Shop & Garage Equipment	305	308	311	314	317	320	327	330	333	336	339	342	345	40	325
39	344.5 Laboratory Equipment	44	46	48	50	52	54	58	60	62	64	66	68	70	26	57
40	345.5 Power Operated Equipment	591	595	599	603	607	611	619	623	627	631	635	639	642	51	616
41	346.5 Communication Equipment	137	140	143	146	149	152	151	154	157	160	163	166	169	32	153
42	347.5 Miscellaneous Equipment	21	22	23	24	25	26	25	26	27	28	29	30	28	8	25
43	348.5 Other Tangible Plant	116	117	118	119	120	121	122	123	124	125	126	127	128	12	122
44	**INTANGIBLE PLANT**	436	444	452	460	468	476	483	491	499	507	515	523	531	95	484
45	**SUPPLY & PUMPING**	1,061	1,070	1,079	1,088	1,097	1,106	1,121	1,130	1,139	1,148	1,157	1,166	1,175	114	1,119
46	***WATER TREATMENT PLANT***	*14,702*	*14,835*	*14,968*	*15,101*	*15,234*	*13,767*	*13,894*	*14,027*	*14,160*	*14,293*	*14,426*	*14,559*	*14,692*	*(10)*	*14,697*
47	**TRANSMISSION & DISTRIBUTION**	14,628	14,779	14,930	15,081	15,232	15,383	15,534	15,685	15,836	15,987	16,138	16,289	16,440	1,812	15,535
48	**GENERAL PLANT**	4,106	4,197	4,285	4,371	4,459	4,548	4,626	4,715	4,804	4,893	4,982	5,071	5,080	952	4,583
49	**TOTAL WATER ACCUM. DEPR.**	34,935	35,325	35,714	36,101	36,490	35,280	35,658	36,046	36,438	36,826	37,218	37,606	37,866	2,953	36,418

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Net Additions 1995
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	48
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	9	9	9	9	9	10	9	9	9	9	9	9	109	55
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	5	0	0	0	0	0	0	5	3
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	133	133	133	133	(1,467)	127	133	133	133	133	133	133	(10)	(5)
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	88	88	88	88	88	92	88	88	88	88	88	88	1,060	530
27	333.4 Services	22	22	22	22	22	18	22	22	22	22	22	22	260	130
28	334.4 Meters & Meter Installation	23	23	23	23	23	26	23	23	23	23	23	23	278	140
29	335.4 Hydrants	18	18	18	18	18	15	18	18	18	18	18	18	213	107
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	4	4	4	4	4	4	2	45	23
34	340.5 Office Furniture & Equipment	7	7	7	7	7	1	7	7	7	7	7	7	78	39
35	340.51 Computer Equipment	40	40	40	40	40	35	40	40	40	40	40	40	475	238
36	341.5 Transportation Equipment	24	24	21	23	24	19	24	24	24	24	24	(71)	184	92
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	2	2	2	2	2	4	2	2	2	2	2	2	26	13
40	345.5 Power Operated Equipment	4	4	4	4	4	8	4	4	4	4	4	4	51	26
41	346.5 Communication Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	16
42	347.5 Miscellaneous Equipment	1	1	1	1	1	(1)	1	1	1	1	1	(1)	6	4
43	348.5 Other Tangible Plant	1	1	1	1	1	1	1	1	1	1	1	1	12	6
44	**INTANGIBLE PLANT**	8	8	8	8	8	7	8	8	8	8	8	8	95	48
45	**SUPPLY & PUMPING**	9	9	9	9	9	15	9	9	9	9	9	9	114	58
46	**WATER TREATMENT PLANT**	133	133	133	133	(1,467)	127	133	133	133	133	133	133	(10)	(5)
47	**TRANSMISSION & DISTRIBUTION**	151	151	151	151	151	151	151	151	151	151	151	151	1,812	907
48	**GENERAL PLANT**	89	86	86	86	89	78	89	89	89	89	89	(11)	952	478
49	**TOTAL NET ADDITIONS**	390	389	387	389	(1,210)	378	390	390	390	390	390	290	2,983	1,486

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Average Gross Add. 1995
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	48
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	9	9	9	9	9	10	9	9	9	9	9	9	109	55
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	5	0	0	0	0	0	0	5	3
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	133	133	133	133	133	127	133	133	133	133	133	133	1,580	795
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	88	88	88	88	88	92	88	88	88	88	88	88	1,060	530
27	333.4 Services	22	22	22	22	22	18	22	22	22	22	22	22	260	130
28	334.4 Meters & Meter Installation	23	23	23	23	23	26	23	23	23	23	23	23	279	140
29	335.4 Hydrants	18	18	18	18	18	15	18	18	18	18	18	18	213	107
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	4	4	4	4	4	4	4	46	24
34	340.5 Office Furniture & Equipment	7	7	7	7	7	1	7	7	7	7	7	7	78	39
35	340.51 Computer Equipment	40	40	40	40	40	35	40	40	40	40	40	40	475	238
36	341.5 Transportation Equipment	24	24	24	24	24	20	24	24	24	24	24	24	284	142
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	2	2	2	2	2	4	2	2	2	2	2	2	26	13
40	345.5 Power Operated Equipment	4	4	4	4	4	8	4	4	4	4	4	4	52	26
41	346.5 Communication Equipment	3	3	3	3	3	(1)	3	3	3	3	3	3	32	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	1	1	1	1	1	1	1	1	1	1	1	1	12	6
44	**INTANGIBLE PLANT**	8	8	8	8	8	7	8	8	8	8	8	8	95	48
45	**SUPPLY & PUMPING**	9	9	9	9	9	15	9	9	9	9	9	9	114	58
46	**WATER TREATMENT PLANT**	133	133	133	133	133	127	133	133	133	133	133	133	1,580	795
47	**TRANSMISSION & DISTRIBUTION**	151	151	151	151	151	151	151	151	151	151	151	151	1,812	907
48	**GENERAL PLANT**	89	89	89	89	89	79	89	89	89	89	89	89	1,058	530
49	**TOTAL GROSS ADDITIONS**	390	390	390	390	390	379	390	390	390	390	390	390	4,668	2,338

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of last 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) 1995 Total Retirements	(15) Average Retirements 1995
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	1,600	0	0	0	0	0	0	0	1,600	800
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	2	3	1
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	3	1	0	1	0	0	0	0	0	96	100	50
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	1	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	2	2	1
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	1,600	0	0	0	0	0	0	0	1,600	800
47	**TRANSMISSION & DISTRIBUTION**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**GENERAL PLANT**	0	1	3	1	0	1	0	0	0	0	0	100	106	52
49	**TOTAL RETIREMENTS**	0	1	3	1	1,600	1	0	0	0	0	0	100	1,706	852

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	0	0.00%	0
3	302.1 Franchises	484	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	1,093	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	26	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	14,697	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	10,523	8.29%	872
27	333.4 Services	2,261	0.00%	0
28	334.4 Meters & Meter Installation	1,348	0.00%	0
29	335.4 Hydrants	1,383	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	431	0.00%	0
34	340.5 Office Furniture & Equipment	532	0.00%	0
35	340.51 Computer Equipment	1,138	0.00%	0
36	341.5 Transportation Equipment	1,178	0.00%	0
37	342.5 Stores Equipment	6	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	325	0.00%	0
39	344.5 Laboratory Equipment	57	0.00%	0
40	345.5 Power Operated Equipment	616	0.00%	0
41	346.5 Communication Equipment	153	0.00%	0
42	347.5 Miscellaneous Equipment	25	0.00%	0
43	348.5 Other Tangible Plant	122	0.00%	0
44	**INTANGIBLE PLANT**	484	0.00%	0
45	**SUPPLY & PUMPING**	1,119	0.00%	0
46	**WATER TREATMENT PLANT**	14,697	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	15,535	5.61%	872
48	**GENERAL PLANT**	4,583	0.00%	0
49	**TOTAL**	36,418	2.39%	872

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
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 CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	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	10,350	375	10,725	0	10,725	10,538	0	10,538	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	4.85%	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**	75,625	375	76,000	0	76,000	75,813	0	75,813	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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Balance Per Books 12/31/95	Net Additions	Average Balance 1995
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	10,350	10,350	10,350	10,350	10,425	10,500	10,575	10,650	10,725	10,725	10,725	10,725	10,725	375	10,538
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	75,625	75,625	75,625	75,625	75,700	75,775	75,850	75,925	76,000	76,000	76,000	76,000	76,000	375	75,813

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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	75	75	75	75	75	0	0	0	0	375	188
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	75	75	75	75	75	0	0	0	0	375	188

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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	75	75	75	75	75	0	0	0	0	375	188
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	75	75	75	75	75	0	0	0	0	375	188

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

Note May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

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

5/30/95 9:48 AM A13W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)

Line No.	(1) Classification	(2) 1995 ACCUMULATED AMORTIZATION OF CIAC Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) 1995 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1995 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	461	263	724	0	724	593	0	593	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	5.61%	0
5	Cont. Prpty Other than Lines	15,292	1,632	16,924	0	16,924	16,108	0	16,108	0.00%	0
6	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
7	**TOTAL ACCUM. AMORT. WATER CIAC**	15,753	1,895	17,648	0	17,648	16,701	0	16,701	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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	(14) Balance Per Books 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
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	461	483	505	527	549	571	592	614	636	658	680	702	724	263	593
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	15,292	15,428	15,564	15,700	15,836	15,972	16,108	16,244	16,380	16,516	16,652	16,788	16,924	1,632	16,108
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	TOTAL ACC. AMORT. CIAC	15,753	15,911	16,069	16,227	16,385	16,543	16,700	16,858	17,016	17,174	17,332	17,490	17,648	1,895	16,701

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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	22	22	22	22	22	21	22	22	22	22	22	22	263	132
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	136	136	136	136	136	136	136	136	136	136	136	136	1,632	816
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL NET ADDITIONS**	158	158	158	158	158	157	158	158	158	158	158	158	1,895	948

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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	22	22	22	22	22	21	22	22	22	22	22	22	263	132
4	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Cont. Prpty Other than Lines	136	136	136	136	136	136	136	136	136	136	136	136	1,632	816
6	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**TOTAL GROSS ADDITIONS**	158	158	158	158	158	157	158	158	158	158	158	158	1,895	948

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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)

See Schedule A-15 for 1996.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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

See Schedule A-15 for 1996.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	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 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

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

	(1)	(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	19,936	0	19,936	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	2,492	0	2,492	

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,598,238	335,186,498	287,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	8,837,625
3															
4	GROSS UTILITY PLANT	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,668	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,185,366)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	NET UTILITY PLANT	242,211,668	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	INVESTMENT IN UTILITY PLANT	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,576	1,449,083
18															
19	TOTAL OTHER INVESTMENTS	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	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
25	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
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,460	4,538,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

5/30/95 10:12 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,826,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,268	363,507	334,131	368,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,159)	(364,942)	(383,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,369)	39,482
39	Accrued Interest Receivable	196,029	222,633	238,016	244,847	254,829	268,355	177,038	196,779	215,169	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,823	219,183	222,703	226,243	203,088
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,696	8,419,138	8,349,160	8,327,148	8,512,470	8,203,166	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,356	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,967,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,797,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,831	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,868,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,334,830	33,632,076	32,661,087	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,806,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

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

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple 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	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,634	8,154,458	6,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
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	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,788	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,038	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,658	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,962,851	2,074,810	1,762,127	1,767,900	1,466,805	1,402,219	1,380,411	1,785,200	2,652,343
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	2,021,536	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,896,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	850,266	839,220	1,028,174	1,214,128	(66,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,865	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,847,215	4,406,962	3,830,983
21	Accrued Interest-Debt	1,760,712	145,063	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	966,787	1,342,636	1,718,543	1,739,826
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,386,666	14,866,968	13,947,056	14,730,574
27															

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,738	2,403,283	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,921,307	2,478,022
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	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions in Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,808,669	100,089,812	100,363,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,886)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,686	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
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	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,518	108,577,311	108,894,394	110,839,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,362	302,028,856	303,908,082	305,399,529	304,654,867	303,633,984	305,198,839	306,311,118	306,474,076	309,214,085	306,570,486

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)

Line No.	(1) Description	(2) ACQUISITION ADJUSTMENTS BALANCE Amount	(3) Average Balance (1)	(4) ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS Description	(5) Annual Expense & Balance	(6) Average Balance (1)
	12/27/88 Balance Per Books			12/27/88 Balance Per Books	0	
1		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	0	12/31/95 BALANCE	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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) 1995	(3) Supporting Schedules	(4) Recap Schedules
	ACQUISITION ADJUSTMENTS:			
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	2.28%	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 - %	2.39%	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 - 1995
DEFERRED DEBITS

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	**12/31/94 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	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	19,224	0	19,224	5,938	25,162.	30.89%	B-4(W), B-3(W)
3	Other Revenue	370	0	370	0	370		B-4(W)
4	**TOTAL OPERATING REVENUES**	19,594	0	19,594	5,938	25,532		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	19,936	0	19,936	0	19,936		B-5(W)
7	Depreciation net of CIAC Amort	2,686	0	2,686	0	2,686		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	3,080	(28)	3,052	267 (A)	3,319		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,233)	11	(4,222)	2,188 (B)	(2,034)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	21,470	(17)	21,453	2,455	23,908		
12	**NET OPERATING INCOME**	(1,876)	17	(1,859)	3,483	1,624		
13	**RATE BASE**	81,887	0	81,887		81,887		A-1(W)
14	**RATE OF RETURN**	(2.29%)		(2.27%)		1.98%		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 - 1995
PRESENT AND REQUIRED

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME: Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME: Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	19,224	0	19,224	16,906		36,130	87.94%	B-4(W),B-3(W)
3	Other Revenue	370	0	370	0		370		B-4(W)
4	**TOTAL OPERATING REVENUES**	19,594	0	19,594	16,906		36,500		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	19,936	0	19,936	0		19,936		B-5(W)
7	Depreciation net of CIAC Amort	2,686	0	2,686	0		2,686		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	3,080	(28)	3,052	761	(A)	3,813		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(4,233)	11	(4,222)	6,228	(B)	2,006		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	21,470	(17)	21,453	6,989		28,442		
12	**NET OPERATING INCOME**	(1,876)	17	(1,859)	9,917		8,058		
13	**RATE BASE**	81,887	0	81,887			81,887		A-1(W)
14	**RATE OF RETURN**	(2.29%)		(2.27%)			9.84%		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 - 1995
REQUIRED AND REQUESTED

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 (%)	11.19%	-7.64%	D-1(W)	
3	Rate of Return (%)	9.84%	1.98%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	81,887	81,887	A-1(W)	
6	Required / Requested Income (L3 x L5)	8,058	1,624		
7	Adjusted Income Under Present Rates	(1,859)	(1,859)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	9,917	3,483		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(7,530)	
10	Revenue adjustment Before RAF (L8 / L9)	16,145	5,671		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	16,906	5,938		B-1(W)1/3,2/3
13	***INCOME TAX ADJUSTMENT:***				
14	Revenue Increase Before RAF (L10)	16,145	5,671		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	6,228	2,188		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	761	267		B-1(W)1/3,2//3
19	***NET OPERATING INCOME ADJUSTMENT:***				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	9,917	3,483		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.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost	(4)
21	Long-Term Debt	56.66%	8.91%	5.05%	
22	Customer Deposits	0.90%	6.00%	0.05%	
23	Deferred ITC	0.74%	9.86%	0.07%	
24	Short Term Debt	0.00%	0.00%	0.00%	
25	Preferred Stock	0.00%	0.00%	0.00%	
26	Common Equity	42.49%	11.19%	4.76%	
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)	
28	TOTAL	100.00%		9.84%	

5/31/95 3:03 PM B01W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
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. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(28)	
41			
42		(28)	
43	**F. INCOME TAXES:**		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	11	
45			
46	2.	0	
47			
48		11	
49			
50			
51	**TOTAL WATER INCOME ADJUSTMENTS**	(17)	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	19,224	0	19,224
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	19,224	0	19,224
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**	19,224	0	19,224
19	**OTHER WATER REVENUES:**			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	370	0	370
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**	370	0	370
26	***TOTAL PRESENT WATER OPERATING REVENUES***	19,594	0	19,594

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	9,502	0	9,502	7,011	0	7,011	687	0	687	1,804	0	1,804
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	2,360	0	2,360	1,741	0	1,741	171	0	171	448	0	448
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,715	0	1,715	1,680	0	1,680	2	0	2	32	0	32
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	150	0	150	150	0	150	0	0	0	0	0	0
8	620 Materials & Supplies	3,526	0	3,526	3,402	0	3,402	38	0	38	86	0	86
9	631 Contractual Services - Eng.	14	0	14	0	0	0	0	0	0	14	0	14
10	632 Contractual Services - Acct.	76	0	76	0	0	0	0	0	0	76	0	76
11	633 Contractual Services - Legal	46	0	46	0	0	0	0	0	0	46	0	46
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,093	0	1,093	974	0	974	0	0	0	119	0	119
14	641 Rental of Real Building/Real Property	68	0	68	0	0	0	0	0	0	68	0	68
15	642 Rental of Equipment	4	0	4	1	0	1	0	0	0	3	0	3
16	650 Transportation Expense	60	0	60	0	0	0	27	0	27	33	0	33
17	656 Insurance - Vehicle	52	0	52	0	0	0	0	0	0	52	0	52
18	657 Insurance - General Liability	107	0	107	0	0	0	0	0	0	107	0	107
19	658 Insurance - Workman's Comp	170	0	170	125	0	125	12	0	12	32	0	32
20	659 Insurance - Other	11	0	11	0	0	0	0	0	0	11	0	11
21	660 Advertising Expense	12	0	12	0	0	0	0	0	0	12	0	12
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	26	0	26	0	0	0	0	0	0	26	0	26
24	670 Bad Debt Expense	93	0	93	0	0	0	93	0	93	0	0	0
25	675 Miscellaneous Expenses	852	0	852	88	0	88	234	0	234	529	0	529
26	TOTAL WATER O & M EXPENSES	19,936	0	19,936	15,172	0	15,172	1,265	0	1,265	3,499	0	3,499

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

890

5/30/95 11:50 AM B05W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	780	711	823	795	813	793	806	806	783	808	761	809	9,502	0	9,502
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	194	177	204	197	202	197	200	200	194	201	194	199	2,360	0	2,360
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	143	143	143	143	143	143	143	143	143	143	143	1,715	0	1,715
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	50	100	0	0	0	0	0	0	0	0	0	0	150	0	150
8	620.1-.8 Materials & Supplies	224	409	220	510	220	410	219	459	119	308	119	309	3,526	0	3,526
9	631.1-.8 Contractual Services - Eng.	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14
10	632.1-.8 Contractual Services - Acct.	6	6	7	7	6	6	6	6	6	6	6	6	76	0	76
11	633.1-.8 Contractual Services - Legal	4	4	4	4	4	4	4	4	4	4	4	4	46	0	46
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	7	7	156	6	207	7	158	158	8	158	208	8	1,093	0	1,093
14	641.1-.8 Rental of Real Building/Real Property	6	5	6	6	6	6	6	6	6	6	6	6	68	0	68
15	642.1-.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	4	0	4
16	650.1-.8 Transportation Expense	5	5	5	5	5	5	5	5	5	5	5	5	60	0	60
17	656.1-.8 Insurance - Vehicle	4	4	4	4	4	4	4	4	4	4	4	4	52	0	52
18	657.1-.8 Insurance - General Liability	9	8	9	9	9	9	9	9	9	9	9	9	107	0	107
19	658.1-.8 Insurance - Workman's Comp	14	13	15	14	15	14	14	14	14	14	14	14	170	0	170
20	659.1-.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11
21	660.1-.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	2	2	2	2	2	2	2	2	2	2	2	2	26	0	26
24	670.1-.8 Bad Debt Expense	8	7	8	8	8	8	8	8	8	8	8	8	93	0	93
25	675.1-.8 Miscellaneous Expenses	73	67	78	73	73	73	69	69	66	70	66	66	851	0	851
26	TOTAL WATER O & M EXPENSES	1,531	1,671	1,689	1,789	1,720	1,684	1,658	1,898	1,377	1,753	1,573	1,593	19,936	0	19,936

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 5) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.1-.6 Salaries & Wages - Employees	574	516	611	583	603	596	596	596	577	597	577	598	7,011	0	7,011
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	143	128	152	145	150	145	148	148	143	148	143	148	1,741	0	1,741
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	0	1,680
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	50	100	0	0	0	0	0	0	0	0	0	0	150	0	150
8	620.1-.6 Materials & Supplies	213	399	210	499	209	399	209	449	109	299	109	299	3,402	0	3,402
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)	146	(2)	197	(3)	149	148	(1)	148	198	(1)	974	0	974
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	10	9	11	10	11	10	11	11	10	11	10	11	125	0	125
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	88	0	88
26	TOTAL WATER DIRECT O & M EXPENSES	1,137	1,298	1,282	1,363	1,319	1,288	1,257	1,497	983	1,348	1,183	1,196	15,172	0	15,172

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

892

Note: May not [illegible] due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	57	52	58	58	58	57	59	58	57	59	57	58	687	0	687
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	14	13	14	14	14	14	15	14	14	15	14	14	171	0	171
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	38	0	38
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	27	0	27
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	1	1	1	1	1	1	1	1	1	1	1	1	12	0	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	8	7	8	8	8	8	8	8	8	8	8	8	93	0	93
25	675.7 Miscellaneous Expenses	20	18	20	20	20	19	20	20	19	20	19	20	234	0	234
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	106	97	107	106	106	105	108	107	104	108	104	107	1,265	0	1,265

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	148	143	155	154	152	150	151	151	150	153	147	150	1,804	0	1,804
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	37	35	38	38	38	37	38	38	37	38	37	37	448	0	448
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	32	0	32
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	7	7	7	7	7	7	7	7	7	7	7	86	0	86
9	631.8 Contractual Services - Eng.	1	1	1	1	1	1	1	1	1	1	1	1	14	0	14
10	632.8 Contractual Services - Acct.	6	6	7	7	6	6	6	6	6	6	6	6	76	0	76
11	633.8 Contractual Services - Legal	4	4	4	4	4	4	4	4	4	4	4	4	46	0	46
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	9	10	10	10	10	10	10	10	10	10	10	119	0	119
14	641.8 Rental of Real Building/Real Property	6	5	6	6	6	6	6	6	6	6	6	6	68	0	68
15	642.8 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	3	0	3
16	650.8 Transportation Expense	3	3	3	3	3	3	3	3	3	3	3	3	33	0	33
17	656.8 Insurance - Vehicle	4	4	4	4	4	4	4	4	4	4	4	4	52	0	52
18	657.8 Insurance - General Liability	9	8	9	9	9	9	9	9	9	9	9	9	107	0	107
19	658.8 Insurance - Workman's Comp	3	3	3	3	3	3	3	3	3	3	3	3	32	0	32
20	659.8 Insurance - Other	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11
21	660.8 Advertising Expense	1	1	1	1	1	1	1	1	1	1	1	1	12	0	12
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8 Reg. Comm. Exp. - Other	2	2	2	2	2	2	2	2	2	2	2	2	26	0	26
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	44	42	45	45	45	44	44	44	44	45	43	44	529	0	529
26	TOTAL WATER ALLOCATED A & G EXPENSES	288	277	300	299	295	291	293	294	290	296	286	290	3,499	0	3,499

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No.	Account Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	9,502	0	0	0	0	0	0	0	0	0	0	9,502
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	2,360	0	0	0	0	0	0	0	0	0	0	2,360
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	0	0	0	0	0	0	0	0	0	1,715
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	0	0	0	0	0	0	0	0	0	0	150
8	620.1-.8	Materials & Supplies	3,526	0	0	0	0	0	0	0	0	0	0	3,526
9	631.1-.8	Contractual Services - Eng.	14	0	0	0	0	0	0	0	0	0	0	14
10	632.1-.8	Contractual Services - Acct.	76	0	0	0	0	0	0	0	0	0	0	76
11	633.1-.8	Contractual Services - Legal	46	0	0	0	0	0	0	0	0	0	0	46
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	0	0	0	0	0	0	0	0	0	0	1,093
14	641.1-.8	Rental of Real Building/Real Property	68	0	0	0	0	0	0	0	0	0	0	68
15	642.1-.8	Rental of Equipment	4	0	0	0	0	0	0	0	0	0	0	4
16	650.1-.8	Transportation Expense	60	0	0	0	0	0	0	0	0	0	0	60
17	656.1-.8	Insurance - Vehicle	52	0	0	0	0	0	0	0	0	0	0	52
18	657.1-.8	Insurance - General Liability	107	0	0	0	0	0	0	0	0	0	0	107
19	658.1-.8	Insurance - Workman's Comp	170	0	0	0	0	0	0	0	0	0	0	170
20	659.1-.8	Insurance - Other	11	0	0	0	0	0	0	0	0	0	0	11
21	660.1-.8	Advertising Expense	12	0	0	0	0	0	0	0	0	0	0	12
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8	Reg. Comm. Exp. - Other	26	0	0	0	0	0	0	0	0	0	0	26
24	670.1-.8	Bad Debt Expense	93	0	0	0	0	0	0	0	0	0	0	93
25	675.1-.8	Miscellaneous Expenses	852	0	0	0	0	0	0	0	0	0	0	852
26		TOTAL WATER O & M EXPENSES	19,936	0	0	0	0	0	0	0	0	0	0	19,936

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	7,011	0	0	0	0	0	0	0	0	0	0	7,011
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	1,741	0	0	0	0	0	0	0	0	0	0	1,741
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	0	0	0	0	0	0	0	0	1,680
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	0	0	0	0	0	0	0	0	0	0	150
8	620.1-.6	Materials & Supplies	3,402	0	0	0	0	0	0	0	0	0	0	3,402
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	0	0	0	0	0	0	0	0	0	0	974
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	0	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	125	0	0	0	0	0	0	0	0	0	0	125
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	0	0	0	0	0	0	0	0	0	0	88
26	TOTAL WATER DIRECT O & M EXPENSES		15,172	0	0	0	0	0	0	0	0	0	0	15,172

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED CUSTOMER ACCOUNTS EXPENSES									
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	687	0	0	0	0	0	0	0	0	0	0	687
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	171	0	0	0	0	0	0	0	0	0	0	171
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	0	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	38	0	0	0	0	0	0	0	0	0	0	38
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	0	0	0	0	0	0	0	0	0	0	27
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	12	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	93
25	675.7	Miscellaneous Expenses	234	0	0	0	0	0	0	0	0	0	0	234
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	1,265	0	0	0	0	0	0	0	0	0	0	1,265

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

897

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED A&G EXPENSES							
Line No.	Account No.	Account Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	1,804	0	0	0	0	0	0	0	0	0	0	1,804
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	448	0	0	0	0	0	0	0	0	0	0	448
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	32	0	0	0	0	0	0	0	0	0	0	32
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	0	0	0	0	0	0	0	0	0	0	86
9	631.8	Contractual Services - Eng.	14	0	0	0	0	0	0	0	0	0	0	14
10	632.8	Contractual Services - Acct.	76	0	0	0	0	0	0	0	0	0	0	76
11	633.8	Contractual Services - Legal	46	0	0	0	0	0	0	0	0	0	0	46
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	0	0	0	0	0	0	0	0	0	0	119
14	641.8	Rental of Real Building/Real Property	68	0	0	0	0	0	0	0	0	0	0	68
15	642.8	Rental of Equipment	3	0	0	0	0	0	0	0	0	0	0	3
16	650.8	Transportation Expense	33	0	0	0	0	0	0	0	0	0	0	33
17	656.8	Insurance - Vehicle	52	0	0	0	0	0	0	0	0	0	0	52
18	657.8	Insurance - General Liability	107	0	0	0	0	0	0	0	0	0	0	107
19	658.8	Insurance - Workman's Comp	32	0	0	0	0	0	0	0	0	0	0	32
20	659.8	Insurance - Other	11	0	0	0	0	0	0	0	0	0	0	11
21	660.8	Advertising Expense	12	0	0	0	0	0	0	0	0	0	0	12
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	26	0	0	0	0	0	0	0	0	0	0	26
24	670.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
25	675.8	Miscellaneous Expenses	529	0	0	0	0	0	0	0	0	0	0	529
26		TOTAL WATER A & G EXPENSES	3,499	0	0	0	0	0	0	0	0	0	0	3,499

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees	8,430	9,502	1,072	12.71%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	2,019	2,360	340	16.84%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	1,708	1,715	7	0.38%
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	141	150	9	6.38%
8	620.1-.8	Materials & Supplies	3,713	3,526	(188)	(5.05%)
9	631.1-.8	Contractual Services - Eng.	0	14	14	100.00%
10	632.1-.8	Contractual Services - Acct.	74	76	2	3.33%
11	633.1-.8	Contractual Services - Legal	59	46	(13)	(21.46%)
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	621	1,093	472	75.97%
14	641.1-.8	Rental of Real Building/Real Property	64	68	4	7.00%
15	642.1-.8	Rental of Equipment	4	4	0	1.39%
16	650.1-.8	Transportation Expense	270	60	(210)	(77.69%)
17	656.1-.8	Insurance - Vehicle	48	52	4	7.91%
18	657.1-.8	Insurance - General Liability	111	107	(3)	(3.05%)
19	658.1-.8	Insurance - Workman's Comp	149	170	21	13.78%
20	659.1-.8	Insurance - Other	10	11	1	6.05%
21	660.1-.8	Advertising Expense	12	12	(0)	(2.56%)
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.8	Reg. Comm. Exp. - Other	39	26	(13)	(33.62%)
24	670.1-.8	Bad Debt Expense	54	93	39	73.07%
25	675.1-.8	Miscellaneous Expenses	700	852	151	21.56%
26	**TOTAL WATER O & M EXPENSES**		18,228	19,936	1,708	9.37%
27	**TOTAL (LESS ACCTS 666 & 667)**		18,189	19,910	1,721	9.46%

NOTE: See Volume II for variance explanations.

5/30/95 11:55 AM B07W1.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %
1	601.1-.6	Salaries & Wages - Employees	6,013	7,011	998	16.60%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	1,440	1,741	301	20.90%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	1,677	1,680	3	0.18%
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	141	150	9	6.38%
8	620.1-.6	Materials & Supplies	3,582	3,402	(180)	(5.03%)
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	417	974	557	133.57%
14	641.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
15	642.1-.6	Rental of Equipment	0	1	1	100.00%
16	650.1-.6	Transportation Expense	231	0	(231)	(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	106	125	19	17.92%
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	84	88	4	4.76%
26	TOTAL WATER O & M EXPENSES		13,691	15,172	1,481	10.82%
27	TOTAL (LESS ACCTS 666 & 667)		13,691	15,172	1,481	10.82%

NOTE: See Volume II for variance explanations.

5/30/95 11:55 AM B07W2.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees		711	687	(23)	(3.24%)
2	603.7	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.7	Employee Pensions & Benefits		170	171	0	0.00%
4	610.7	Purchased Water		0	0	0	0.00%
5	615.7	Purchased Power		3	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		43	38	(5)	(11.76%)
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		6	0	(6)	(100.00%)
15	642.7	Rental of Equipment		0	0	0	0.00%
16	650.7	Transportation Expense		17	27	10	57.70%
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		13	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		54	93	39	72.27%
25	675.7	Miscellaneous Expenses		51	234	184	363.09%
26	**TOTAL WATER O & M EXPENSES**			1,068	1,265	199	18.63%
27	**TOTAL (LESS ACCTS 666 & 667)**			1,068	1,265	199	18.63%

NOTE: See Volume II for variance explanations.

5/30/95 1:38 PM B07W3.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.8	Salaries & Wages - Employees	1,707	1,804	97	5.68%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	409	448	39	9.53%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	28	32	4	14.17%
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	89	86	(3)	(3.37%)
9	631.8	Contractual Services - Eng.	0	14	14	100.00%
10	632.8	Contractual Services - Acct.	74	76	2	2.71%
11	633.8	Contractual Services - Legal	59	46	(13)	(22.21%)
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	204	119	(85)	(41.69%)
14	641.8	Rental of Real Building/Real Property	58	68	11	19.11%
15	642.8	Rental of Equipment	4	3	(1)	(25.53%)
16	650.8	Transportation Expense	21	33	12	55.88%
17	656.8	Insurance - Vehicle	48	52	4	8.25%
18	657.8	Insurance - General Liability	111	107	(3)	(2.71%)
19	658.8	Insurance - Workman's Comp	30	32	2	6.58%
20	659.8	Insurance - Other	10	11	1	9.94%
21	660.8	Advertising Expense	12	12	0	0.00%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.8	Reg. Comm. Exp. - Other	39	26	(13)	(33.33%)
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	566	529	(37)	(6.54%)
26		TOTAL WATER O & M EXPENSES	3,469	3,499	31	0.89%
27		TOTAL (LESS ACCTS 666 & 667)	3,430	3,473	44	1.28%

NOTE: See Volume II for variance explanations.

5/30/95 1:40 PM B07W4.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1995

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.**			

5/30/95 1:40 PM B09W.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10
Page 1 of 1
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	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					

8 Estimate Through
9 [ ] PAA
10 [x] Commission Hearing
11
12 Amortization Period 4 Years
13 Explanation if different from Section 367.0816, Florida Statutes:
14

Line No.			(A) Total	Water
15	Amortization of Rate Case Expense:			
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	GIGA	Docket No. 920199-WS	840,374	
21	Lehigh	Docket No. 911188-WS	99,988	
22			1,074,672	
23	Current Rate Case Expense			
24				
25	Total Projected Rate Case Expense			
26				
27	Annual Amortization		$373,256	$0
28				

29 Method of Allocation Between Plants:
30 Average Number of Customers (Plant Specific)
31 See Volume II, Allocation of 1995 Rate Case Expense for detail.
32

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.		

5/30/95 1:40 PM B11W.XLS

Note: May not cross foot due to rounding

ALLOCATION OF EXPENSES - 1995

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

30	Allocated Items	Allocation Basis	Recap Schedules
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (W)

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No.	and Name	1995 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**								0	
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	40	2.50%	0	0	0	0.00%	0	0
5		**SOURCE OF SUPPLY & PUMPING**								0	
6	303.2	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
7	304.2	Structures & Improvements	0	40	2.50%	0	0	0	0.00%	0	0
8	305.2	Collect. & Impound.	0	40	2.50%	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	40	2.50%	109	0	109	0.00%	0	109
11	308.2	Infiltration Galleries	0	40	2.50%	0	0	0	0.00%	0	0
12	309.2	Supply Mains	0	40	2.50%	0	0	0	0.00%	0	0
13	310.2	Power Generation Equpi.	0	40	2.50%	0	0	0	0.00%	0	0
14	311.2	Pumping Equipment	202	40	2.50%	5	0	5	0.00%	0	5
15	339.2	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
16		**WATER TREATMENT PLANT**								0	
17	303.3	Land & Land Rights	25,000	NA	NA	0	0	0	0.00%	0	0
18	304.3	Structures & Improvements	0	40	2.50%	0	0	0	0.00%	0	0
19	320.3	Water Treatment Equip.	63,599	40	2.50%	1,590	0	1,590	0.00%	0	1,590
20	321.3	Permeators	0	40	2.50%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
22		**TRANSMISSION & DISTRIBUTION**								0	
23	303.4	Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
24	304.4	Structures & Improvements	0	40	2.50%	0	0	0	0.00%	0	0
25	330.4	Distr. Reservoirs	0	40	2.50%	0	0	0	0.00%	0	0
26	331.4	Transmission & Distribution	42,407	40	2.50%	1,060	0	1,060	8.29%	88	972
27	333.4	Services	10,398	40	2.50%	260	0	260	0.00%	0	260
28	334.4	Meters & Meter Installation	11,149	40	2.50%	279	0	279	0.00%	0	279
29	335.4	Hydrants	8,506	40	2.50%	213	0	213	0.00%	0	213
30	339.4	Other Plant & Misc.	0	40	2.50%	0	0	0	0.00%	0	0
31		**GENERAL PLANT**								0	
32	303.5	Land & Land Rights	202	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	1,907	40	2.50%	48	0	48	0.00%	0	48
34	340.5	Office Furniture & Equipment	1,176	15	6.67%	78	0	78	0.00%	0	78
35	340.51	Computer Equipment	2,850	6	16.67%	475	0	475	0.00%	0	475
36	341.5	Transportation Equipment	1,702	6	16.67%	284	0	284	0.00%	0	284
37	342.5	Stores Equipment	18	18	5.56%	1	0	1	0.00%	0	1
38	343.5	Tools, Shop & Garage	646	16	6.25%	40	0	40	0.00%	0	40
39	344.5	Laboratory Equipment	390	15	6.67%	26	0	26	0.00%	0	26
40	345.5	Power Operated Equipment	620	12	8.33%	52	0	52	0.00%	0	52
41	346.5	Communication Equipment	321	10	10.00%	32	0	32	0.00%	0	32
42	347.5	Miscellaneous Equipment	150	15	6.67%	10	0	10	0.00%	0	10
43	348.5	Other Tangible Plant	119	10	10.00%	12	0	12	0.00%	0	12
44		**INTANGIBLE PLANT**	3,798		2.50%	95	0	95	0.00%	0	95
45		**SUPPLY & PUMPING**	4,578		2.49%	114	0	114	0.00%	0	114
46		**WATER TREATMENT PLANT**	88,599		1.79%	1,590	0	1,590	0.00%	0	1,590
47		**TRANSMISSION & DISTRIBUTION**	72,460		2.50%	1,812	0	1,812	4.86%	88	1,724
48		**GENERAL PLANT**	10,101		10.47%	1,058	0	1,058	0.00%	0	1,058
49		**TOTAL DEPRECIATION EXPENSE**	179,536		2.60%	4,669	0	4,669	1.88%	88	4,581
50		**LESS: AMORTIZATION OF CIAC**				(1,895)	0	(1,895)		0	(1,895)
51		**NET DEPRECIATION EXPENSE - WATER**				2,774	0	2,774		88	2,686

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

5/30/95 1:41 PM B13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1995 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	2.50%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.50%	0	0	0	0.00%	0	0
3	Meter Installation Fees	10,538	2.50%	263	0	263	0.00%	0	263
4	Contributed Lines	0	2.50%	0	0	0	4.86%	0	0
5	Contributed Property Other Than Lines	65,275	2.50%	1,632	0	1,632	0.00%	0	1,632
6	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
7	TOTAL WATER CIAC AMORT. EXP.	75,813		1,895	0	1,895		0	1,895

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)

5/30/95 1:48 PM B13W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 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	109	2.49%
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	5	2.48%
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	63,599	1,590	2.50%
13	321.3 *Permeators*	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	0	0	0.00%
16	**COMPOSITE RATE**	68,177	1,704	2.50%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	42,407	1,060	2.50%
20	335.4 Hydrants	8,506	213	2.50%
21	339.4 *Other Plant & Miscellaneous*	0	0	0.00%
22	**COMPOSITE RATE**	50,913	1,273	2.50%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	11,149	279	2.50%
25	**COMPOSITE RATE**	11,149	279	2.50%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	10,398	260	2.50%
28	**COMPOSITE RATE**	10,398	260	2.50%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	68,177	1,704	2.50%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	50,913	1,273	2.50%
32	Meter Installation Fees (Line 25)	11,149	279	2.50%
33	Service Installation Fees (Line 28)	10,398	260	2.50%
34	**COMPOSITE RATE**	140,637	3,516	2.50%

Column:
(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 - 1995
UNDER PRESENT INCOME

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 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%)**	882	0	882	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	760	0	760	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	760	0	760		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,438	0	1,438		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	1,438	0	1,438		
10	Non-used & Useful Percent			1.96%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(28)	(28)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,438	(28)	1,410		
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)**	3,080	(28)	3,052		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 - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

(1)		(2)	(3)	(4)	(5)
		1995 INCOME TAXES			
Line No.	ITEM	Per Books	Utility Test Year Adjustments	Adjusted Test Year	Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	19,594	0	19,594	B-4(W)
3	Less:				
4	O & M Expenses	19,936	0	19,936	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,686	0	2,686	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	3,080	(28)	3,052	B-15(W)
8	Pre-Tax Operating Expenses	25,702	(28)	25,674	
9	**PRE-TAX OPERATING INCOME**	(6,108)	28	(6,080)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(6,108)	28	(6,080)	
12	Less:				
13	Interest Expense:				
14	Rate Base	81,887	0	81,887	A-1(W)
15	*Weighted Average Cost of Debt*	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	4,135	0	4,135	C-3
17	Net Taxable Income (L11 - L16)	(10,243)	28	(10,215)	
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)	(3,951)	11	(3,941)	
20	Less:				
21	Parent Debt Adjustment	242	0	242	C-1(W)
22	Investment Tax Credit	39	0	39	C-7(W)
23	**TOTAL INCOME TAXES**	(4,233)	11	(4,222)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / St. Johns / Remington Forest
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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:

		1995 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 (%)	1.88%	0.00%	1.88%	B-13 (W)	
8	NON-USED & USEFUL AMORT. EXP.	0	0	0		To Above

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	92,336	0	92,336	A-5 (W)
2	Utility Land & Land Rights	2,635	0	2,635	A-5 (W)
3	Non-Used and Useful	(2,625)	0	(2,625)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(44,306)	0	(44,306)	A-9 (W)
6	CIAC	(31,875)	0	(31,875)	A-12 (W)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (W)
8	Accumulated Amortization of CIAC	18,183	0	18,183	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	(725)	0	(725)	Vol. II
13	Deferred Taxes	(462)	0	(462)	C-7 (W)
14	Working Capital Allowance	1,622	0	1,622	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	34,783	0	34,783	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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				
7		0	0	
8	B. UTILITY LAND & LAND RIGHTS:			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	C. NON-USED AND USEFUL:			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	D. CONSTRUCTION WORK IN PROGRESS:			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	E. ACCUMULATED DEPRECIATION:			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	F. CIAC:			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	SUBTOTAL	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 940081-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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	12/31/96 Balance		

(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 - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg. [x] 13 Month Avg. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) Balance Per Books	(10) Utility Adjustments	(11) Adjusted Utility Balance
		1995 PLANT IN SERVICE							1995 AVERAGE 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	19,829	14	0	14	19,843	0	19,843	19,836	0	19,836
20	321.3 Permeators	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
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	18,889	408	0	408	19,297	0	19,297	19,093	0	19,093
27	333.4 Services	4,224	575	0	575	4,799	0	4,799	4,511	0	4,511
28	334.4 Meters & Meter Installation	11,402	615	0	615	12,017	0	12,017	11,710	0	11,710
29	335.4 Hydrants	1,815	23	0	23	1,838	0	1,838	1,826	0	1,826
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	385	0	0	0	385	0	385	385	0	385
33	304.5 Structures & Improvements	3,429	416	(5)	411	3,840	0	3,840	3,635	0	3,635
34	340.5 Office Furniture & Equipment	2,092	300	0	300	2,392	0	2,392	2,242	0	2,242
35	340.51 Computer Equipment	5,154	555	0	555	5,710	0	5,710	5,432	0	5,432
36	341.5 Transportation Equipment	3,136	408	(191)	217	3,353	0	3,353	3,245	0	3,245
37	342.5 Stores Equipment	34	1	0	1	35	0	35	34	0	34
38	343.5 Tools, Shop & Garage Equipment	1,172	117	(0)	117	1,289	0	1,289	1,231	0	1,231
39	344.5 Laboratory Equipment	333	823	0	823	1,156	0	1,156	744	0	744
40	345.5 Power Operated Equipment	1,162	38	(1)	37	1,200	0	1,200	1,181	0	1,181
41	346.5 Communication Equipment	529	167	0	167	696	0	696	612	0	612
42	347.5 Miscellaneous Equipment	280	19	(5)	14	294	0	294	287	0	287
43	348.5 Other Tangible Plant	8	440	0	440	447	0	447	228	0	228
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	19,829	14	0	14	19,843	0	19,843	19,836	0	19,836
47	TRANSMISSION & DISTRIBUTION	46,439	1,621	0	1,621	48,060	0	48,060	47,249	0	47,249
48	GENERAL PLANT	17,714	3,284	(202)	3,082	20,796	0	20,796	19,256	0	19,256
49	TOTAL PLANT IN SERVICE	92,612	4,920	(202)	4,717	97,329	0	97,329	94,971	0	94,971
50	LAND & LAND RIGHTS	2,635	0	0	0	2,635	0	2,635	2,635	0	2,635
51	TOTAL PIS LESS LAND	89,976	4,920	(202)	4,717	94,695	0	94,695	92,336	0	92,336

5/30/95 8:11 AM A05W1.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Spring Gardens
Docket No 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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	19,829	19,829	19,829	19,829	19,829	19,829	19,829	19,829	19,829	19,829	19,829	19,829	19,843	14	19,836
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	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	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	18,869	18,892	18,892	18,892	18,892	18,892	18,892	18,892	18,892	18,892	18,895	18,895	19,297	406	18,893
27	333.4 Services	4,224	4,226	4,226	4,226	4,229	4,229	4,229	4,229	4,228	4,229	4,233	4,233	4,799	575	4,511
28	334.4 Meters & Meter Installation	11,402	11,406	11,406	11,406	11,406	11,406	11,406	11,406	11,406	11,406	11,411	11,411	12,817	815	11,710
29	335.4 Hydrants	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,815	1,838	23	1,826
30	339.4 Other Plant & Miscellaneous	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	1,869	0	1,869
31	**GENERAL PLANT**															
32	303.5 Land & Land Rights	385	385	385	385	385	385	385	385	385	385	385	385	385	0	385
33	304.5 Structures & Improvements	3,429	3,432	3,437	3,442	3,447	3,449	3,634	3,635	3,635	3,635	3,635	3,635	3,846	411	3,635
34	340.5 Office Furniture & Equipment	2,092	2,094	2,096	2,102	2,105	2,196	2,240	2,241	2,241	2,241	2,241	2,241	2,302	368	2,242
35	340.51 Computer Equipment	5,154	5,158	5,165	5,172	5,178	5,181	5,429	5,429	5,429	5,429	5,428	5,428	6,716	555	5,432
36	341.5 Transportation Equipment	3,136	3,139	3,143	3,143	3,146	3,148	3,326	3,326	3,326	3,326	3,326	3,326	3,953	217	3,245
37	342.5 Stores Equipment	34	34	34	34	34	34	34	34	34	34	34	34	35	1	34
38	343.5 Tools, Shop & Garage Equipment	1,172	1,173	1,175	1,176	1,177	1,178	1,230	1,230	1,230	1,230	1,230	1,230	1,288	117	1,231
39	344.5 Laboratory Equipment	333	336	348	359	368	372	739	740	740	740	740	740	1,196	823	744
40	345.5 Power Operated Equipment	1,162	1,163	1,163	1,164	1,164	1,164	1,181	1,181	1,181	1,181	1,181	1,181	1,200	37	1,181
41	346.5 Communication Equipment	529	530	532	534	536	537	611	611	611	611	611	611	696	167	612
42	347.5 Miscellaneous Equipment	280	280	280	280	280	280	289	289	289	289	289	289	294	14	287
43	348.5 Other Tangible Plant	8	11	18	22	27	29	225	225	225	225	225	225	447	440	229
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**	19,829	19,829	19,829	19,829	19,829	19,829	19,829	19,829	19,829	19,829	19,829	19,829	19,843	14	19,836
47	**TRANSMISSION & DISTRIBUTION**	46,439	46,450	46,450	46,450	46,450	46,450	46,450	46,450	46,450	46,450	46,464	46,464	48,080	1,621	47,249
48	**GENERAL PLANT**	17,714	17,735	17,775	17,814	17,846	17,863	18,325	18,328	18,328	18,328	18,328	18,328	20,798	3,082	19,256
49	**TOTAL PLANT IN SERVICE**	92,612	92,645	92,684	92,723	92,755	92,772	94,234	94,236	94,236	94,236	94,251	94,251	97,329	4,717	94,971
50	*LAND & LAND RIGHTS*	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	2,635	0	2,635
51	**TOTAL PIS LESS LAND**	89,978	90,010	90,050	90,088	90,121	90,138	91,600	91,603	91,603	91,603	91,617	91,617	94,695	4,717	92,336

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Balance 1995
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	14	14	7
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	3	0	0	0	0	0	0	0	0	3	0	402	408	204
27	333.4 Services	4	0	0	0	0	0	0	0	0	5	0	558	575	287
28	334.4 Meters & Meter Installation	4	0	0	0	0	0	0	0	0	5	0	806	815	408
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	22	23	11
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	3	5	6	4	2	185	0	0	0	0	0	206	411	206
34	340.5 Office Furniture & Equipment	2	4	4	3	2	134	0	0	0	0	0	152	300	150
35	340.51 Computer Equipment	4	7	6	6	3	249	1	0	0	0	0	291	555	278
36	341.5 Transportation Equipment	3	4	(0)	3	2	180	(0)	0	0	0	0	25	217	109
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
38	343.5 Tools, Shop & Garage Equipment	1	1	2	1	1	52	0	0	0	0	0	59	117	59
39	344.5 Laboratory Equipment	5	10	11	8	4	367	1	0	0	0	0	416	823	411
40	345.5 Power Operated Equipment	0	0	0	0	0	17	0	0	0	0	0	18	37	18
41	346.5 Communication Equipment	1	2	2	2	1	74	0	0	0	0	0	84	167	83
42	347.5 Miscellaneous Equipment	0	0	0	0	0	8	0	0	0	0	0	5	14	7
43	348.5 Other Tangible Plant	3	5	6	5	2	196	0	0	0	0	0	222	440	220
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	14	14	7
47	**TRANSMISSION & DISTRIBUTION**	11	0	0	0	0	0	0	0	0	14	0	1,996	1,821	910
48	**GENERAL PLANT**	21	40	39	33	17	1,482	3	0	0	0	0	1,466	3,062	1,540
49	**TOTAL NET ADDITIONS**	32	40	39	33	17	1,482	3	0	0	14	0	3,078	4,717	2,357
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	32	40	39	33	17	1,482	3	0	0	14	0	3,078	4,717	2,357

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No : 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Ave. Gross Additions 1995
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	14	14	7
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	3	0	0	0	0	0	0	0	0	3	0	402	408	204
27	333.4 Services	4	0	0	0	0	0	0	0	0	5	0	566	575	287
28	334.4 Meters & Meter Installation	4	0	0	0	0	0	0	0	0	5	0	606	615	308
29	335.4 Hydrants	0	0	0	0	0	0	0	0	0	0	0	22	23	11
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	3	5	6	4	2	186	0	0	0	0	0	210	416	208
34	340.5 Office Furniture & Equipment	2	4	4	3	2	134	0	0	0	0	0	152	300	150
35	340.51 Computer Equipment	4	7	8	6	3	248	1	0	0	0	0	281	555	278
36	341.5 Transportation Equipment	3	5	6	4	2	182	0	0	0	0	0	206	408	204
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
38	343.5 Tools, Shop & Garage Equipment	1	1	2	1	1	52	0	0	0	0	0	59	117	59
39	344.5 Laboratory Equipment	5	10	11	8	4	367	1	0	0	0	0	416	823	411
40	345.5 Power Operated Equipment	0	0	1	0	0	17	0	0	0	0	0	19	38	19
41	346.5 Communication Equipment	1	2	2	2	1	74	0	0	0	0	0	84	167	83
42	347.5 Miscellaneous Equipment	0	0	0	0	0	8	0	0	0	0	0	10	19	9
43	348.5 Other Tangible Plant	3	5	6	5	2	196	0	0	0	0	0	222	440	220
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	14	14	7
47	**TRANSMISSION & DISTRIBUTION**	11	0	0	0	0	0	0	0	0	14	0	1,906	1,821	810
48	**GENERAL PLANT**	21	41	45	34	17	1,465	4	0	0	0	0	1,650	3,284	1,641
49	**TOTAL GROSS ADDITIONS**	32	41	45	34	17	1,465	4	0	0	14	0	3,200	4,920	2,459
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	32	41	45	34	17	1,465	4	0	0	14	0	3,200	4,920	2,459

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	5	5	2
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	1	6	1	0	2	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	181	191	96
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	1	1	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	4	5	2
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	1	6	1	0	2	0	0	0	0	0	191	202	100
49	**TOTAL RETIREMENTS**	0	1	6	1	0	2	0	0	0	0	0	191	202	100
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	1	6	1	0	2	0	0	0	0	0	191	202	100

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No : 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 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	19,836	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	19,093	28.09%	5,364
27	333.4 Services	4,511	0.00%	0
28	334.4 Meters & Meter Installation	11,710	0.00%	0
29	335.4 Hydrants	1,826	0.00%	0
30	339.4 Other Plant & Miscellaneous	1,889	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	385	0.00%	0
33	304.5 Structures & Improvements	3,635	0.00%	0
34	340.5 Office Furniture & Equipment	2,242	0.00%	0
35	340.51 Computer Equipment	5,432	0.00%	0
36	341.5 Transportation Equipment	3,245	0.00%	0
37	342.5 Stores Equipment	34	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	1,231	0.00%	0
39	344.5 Laboratory Equipment	744	0.00%	0
40	345.5 Power Operated Equipment	1,181	0.00%	0
41	346.5 Communication Equipment	612	0.00%	0
42	347.5 Miscellaneous Equipment	287	0.00%	0
43	348.5 Other Tangible Plant	226	0.00%	0
44	**INTANGIBLE PLANT**	5,150	0.00%	0
45	**SUPPLY & PUMPING**	3,480	0.00%	0
46	**WATER TREATMENT PLANT**	19,836	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	47,249	11.35%	5,364
48	**GENERAL PLANT**	19,256	0.00%	0
49	**TOTAL PLANT IN SERVICE**	94,971	5.65%	5,364
50	**LAND & LAND RIGHTS**	2,635	0.00%	0
51	**TOTAL PIS LESS LAND**	92,336	5.81%	5,364

6/6/95 11:38 AM A05W7.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995 - NON-USED & USEFUL Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	Supporting Schedules
1	Plant in Service	5,364	0	5,364	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(2,739)	0	(2,739)	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**	2,625	0	2,625	

5/30/95 8:39 AM A07W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
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 ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 ACCUMULATED DEPRECIATION Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) 1995 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
1	**INTANGIBLE PLANT**								
2	301.1 Organization	5,000	125	5,125	0	5,125	5,063	0	5,063
3	302.1 Franchises	150	4	154	0	154	152	0	152
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	721	41	762	0	762	742	0	742
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	5,650	903	6,553	0	6,553	6,102	0	6,102
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	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
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	0	222	222	0	222	111	0	111
26	331.4 Transmission & Distribution	9,525	445	9,970	0	9,970	9,748	0	9,748
27	333.4 Services	2,438	113	2,551	0	2,551	2,495	0	2,495
28	334.4 Meters & Meter Installation	8,002	586	8,588	0	8,588	8,295	0	8,295
29	335.4 Hydrants	913	41	954	0	954	934	0	934
30	339.4 Other Plant & Miscellaneous	1,889	76	1,965	0	1,965	1,927	0	1,927
31	**GENERAL PLANT**								
32	303.5 Land & Land Rights	0	0	0	0	0	0	0	0
33	304.5 Structures & Improvements	778	86	864	0	864	821	0	821
34	340.5 Office Furniture & Equipment	940	150	1,090	0	1,090	1,015	0	1,015
35	340.51 Computer Equipment	1,717	906	2,623	0	2,623	2,170	0	2,170
36	341.5 Transportation Equipment	2,070	350	2,420	0	2,420	2,245	0	2,245
37	342.5 Stores Equipment	10	2	12	0	12	11	0	11
38	343.5 Tools, Shop & Garage Equipment	582	77	658	0	658	620	0	620
39	344.5 Laboratory Equipment	84	50	134	0	134	109	0	109
40	345.5 Power Operated Equipment	1,126	97	1,223	0	1,223	1,174	0	1,174
41	346.5 Communication Equipment	262	61	323	0	323	292	0	292
42	347.5 Miscellaneous Equipment	40	14	55	0	55	47	0	47
43	348.5 Other Tangible Plant	222	23	245	0	245	233	0	233
44	**INTANGIBLE PLANT**	5,150	129	5,279	0	5,279	5,215	0	5,215
45	**SUPPLY & PUMPING**	721	41	762	0	762	742	0	742
46	**WATER TREATMENT PLANT**	5,650	903	6,553	0	6,553	6,102	0	6,102
47	**TRANSMISSION & DISTRIBUTION**	22,767	1,483	24,250	0	24,250	23,510	0	23,510
48	**GENERAL PLANT**	7,831	1,816	9,646	0	9,646	8,737	0	8,737
49	**TOTAL ACCUMULATED DEPRECIATION**	42,119	4,372	46,490	0	46,490	44,306	0	44,306

5/30/95 8:40 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal. 1995
1	**INTANGIBLE PLANT**															
2	301.1 Organization	5,000	5,010	5,020	5,030	5,040	5,050	5,065	5,075	5,085	5,095	5,105	5,115	5,125	125	5,063
3	302.1 Franchises	150	150	150	150	150	150	154	154	154	154	154	154	154	4	152
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	721	724	727	730	733	736	744	747	750	753	756	759	762	41	742
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	5,650	5,725	5,800	5,875	5,950	6,025	6,103	6,178	6,253	6,328	6,403	6,478	6,553	903	6,102
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	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	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	19	38	57	76	95	109	127	146	165	184	203	222	222	111
26	331.4 Transmission & Distribution	9,525	9,562	9,599	9,636	9,673	9,710	9,748	9,785	9,822	9,859	9,896	9,933	9,970	445	9,748
27	333.4 Services	2,438	2,447	2,456	2,465	2,474	2,483	2,497	2,506	2,515	2,524	2,533	2,542	2,551	113	2,495
28	334.4 Meters & Meter Installation	8,002	8,051	8,100	8,149	8,198	8,247	8,294	8,343	8,392	8,441	8,490	8,539	8,588	586	8,295
29	335.4 Hydrants	913	916	919	922	925	928	936	939	942	945	948	951	954	41	934
30	339.4 Other Plant & Miscellaneous	1,889	1,895	1,901	1,907	1,913	1,919	1,929	1,935	1,941	1,947	1,953	1,959	1,965	76	1,927
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	778	786	794	802	810	818	821	829	837	845	853	861	864	86	821
34	340.5 Office Furniture & Equipment	940	953	966	979	992	1,005	1,012	1,025	1,038	1,051	1,064	1,077	1,090	150	1,015
35	340.51 Computer Equipment	1,717	1,793	1,869	1,945	2,021	2,097	2,167	2,243	2,319	2,395	2,471	2,547	2,623	906	2,170
36	341.5 Transportation Equipment	2,070	2,115	2,159	2,199	2,242	2,287	2,331	2,376	2,421	2,466	2,511	2,556	2,420	350	2,245
37	342.5 Stores Equipment	10	10	10	10	10	10	12	12	12	12	12	12	12	2	11
38	343.5 Tools, Shop & Garage Equipment	582	588	594	600	606	612	623	629	635	641	647	653	659	77	620
39	344.5 Laboratory Equipment	84	88	92	96	100	104	110	114	118	122	126	130	134	50	109
40	345.5 Power Operated Equipment	1,126	1,134	1,142	1,150	1,158	1,166	1,176	1,184	1,192	1,200	1,208	1,216	1,223	97	1,174
41	346.5 Communication Equipment	262	267	272	277	282	287	293	298	303	308	313	318	323	61	292
42	347.5 Miscellaneous Equipment	40	42	44	46	48	50	47	49	51	53	55	57	58	14	47
43	348.5 Other Tangible Plant	222	224	226	228	230	232	233	235	237	239	241	243	245	23	233
44	**INTANGIBLE PLANT**	5,150	5,160	5,170	5,180	5,190	5,200	5,219	5,229	5,239	5,249	5,259	5,269	5,279	129	5,215
45	**SUPPLY & PUMPING**	721	724	727	730	733	736	744	747	750	753	756	759	762	41	742
46	**WATER TREATMENT PLANT**	5,650	5,725	5,800	5,875	5,950	6,025	6,103	6,178	6,253	6,328	6,403	6,478	6,553	903	6,102
47	**TRANSMISSION & DISTRIBUTION**	22,767	22,890	23,013	23,136	23,259	23,382	23,512	23,635	23,758	23,881	24,004	24,127	24,250	1,483	23,510
48	**GENERAL PLANT**	7,831	8,000	8,168	8,331	8,498	8,667	8,824	8,993	9,162	9,331	9,500	9,669	9,846	1,816	8,737
49	**TOTAL WATER ACCUM. DEPR.**	42,119	42,499	42,878	43,252	43,630	44,010	44,402	44,782	45,162	45,542	45,922	46,302	46,490	4,372	44,306

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Net Additions 1995
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	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	19	19	19	19	19	13	19	19	19	19	19	19	222	111
26	331.4 Transmission & Distribution	37	37	37	37	37	38	37	37	37	37	37	37	445	223
27	333.4 Services	9	9	9	9	9	14	9	9	9	9	9	9	113	57
28	334.4 Meters & Meter Installation	49	49	49	49	49	47	49	49	49	49	49	49	586	293
29	335.4 Hydrants	3	3	3	3	3	6	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	8	8	8	8	8	3	8	8	8	8	8	3	86	43
34	340.5 Office Furniture & Equipment	13	13	13	13	13	7	13	13	13	13	13	13	150	75
35	340.51 Computer Equipment	76	76	76	76	76	70	76	76	76	76	76	76	908	453
36	341.5 Transportation Equipment	45	44	39	44	45	44	45	45	45	45	45	(136)	350	175
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	11	6	6	6	6	6	6	77	38
39	344.5 Laboratory Equipment	4	4	4	4	4	6	4	4	4	4	4	4	50	25
40	345.5 Power Operated Equipment	8	8	8	8	8	10	8	8	8	8	8	7	97	49
41	346.5 Communication Equipment	5	5	5	5	5	6	5	5	5	5	5	5	61	31
42	347.5 Miscellaneous Equipment	2	2	2	2	2	(3)	2	2	2	2	2	(2)	14	7
43	348.5 Other Tangible Plant	2	2	2	2	2	1	2	2	2	2	2	2	23	12
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**	75	75	75	75	75	78	75	75	75	75	75	75	903	452
47	**TRANSMISSION & DISTRIBUTION**	123	123	123	123	123	130	123	123	123	123	123	123	1,483	743
48	**GENERAL PLANT**	169	168	163	168	169	157	169	169	169	169	169	(22)	1,816	909
49	**TOTAL NET ADDITIONS**	380	379	374	379	380	392	380	380	380	380	380	189	4,372	2,190

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide a schedule of last year gross additions for accumulated depreciation by account for each month of the last 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) 1995 Gross Additions	(15) Average Gross Add. 1995
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	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	19	19	19	19	19	13	19	19	19	19	19	19	222	111
26	331.4 Transmission & Distribution	37	37	37	37	37	38	37	37	37	37	37	37	446	223
27	333.4 Services	9	9	9	9	9	14	9	9	9	9	9	9	113	57
28	334.4 Meters & Meter Installation	49	49	49	49	49	47	49	49	49	49	49	49	586	293
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	78	39
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	8	8	8	8	3	8	8	8	8	8	8	91	46
34	340.5 Office Furniture & Equipment	13	13	13	13	13	7	13	13	13	13	13	13	150	75
35	340.51 Computer Equipment	76	76	76	76	76	70	76	76	76	76	76	76	908	453
36	341.5 Transportation Equipment	45	45	45	45	45	46	45	45	45	45	45	45	541	271
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	11	6	6	6	6	6	6	77	38
39	344.5 Laboratory Equipment	4	4	4	4	4	6	4	4	4	4	4	4	50	25
40	345.5 Power Operated Equipment	8	8	8	8	8	10	8	8	8	8	8	8	98	49
41	346.5 Communication Equipment	5	5	5	5	5	6	5	5	5	5	5	5	61	31
42	347.5 Miscellaneous Equipment	2	2	2	2	2	(3)	2	2	2	2	2	2	19	10
43	348.5 Other Tangible Plant	2	2	2	2	2	1	2	2	2	2	2	2	23	12
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**	75	75	75	75	75	78	75	75	75	75	75	75	903	452
47	**TRANSMISSION & DISTRIBUTION**	123	123	123	123	123	130	123	123	123	123	123	123	1,480	743
48	**GENERAL PLANT**	169	169	169	169	169	159	169	169	169	169	169	169	2,018	1,012
49	**TOTAL GROSS ADDITIONS**	380	380	380	380	380	394	380	380	380	380	380	380	4,574	2,293

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	5	5	2
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	1	6	1	0	2	0	0	0	0	0	181	191	96
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	1	1	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	4	5	2
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	1	6	1	0	2	0	0	0	0	0	191	202	100
49	**TOTAL RETIREMENTS**	0	1	6	1	0	2	0	0	0	0	0	191	202	100

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 8 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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	301.1 Organization	5,063	0.00%	0
3	302.1 Franchises	152	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	742	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	6,102	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	111	0.00%	0
26	331.4 Transmission & Distribution	9,748	28.09%	2,739
27	333.4 Services	2,495	0.00%	0
28	334.4 Meters & Meter Installation	8,295	0.00%	0
29	335.4 Hydrants	934	0.00%	0
30	339.4 Other Plant & Miscellaneous	1,927	0.00%	0
31	**GENERAL PLANT**			
32	303.5 Land & Land Rights	0	0.00%	0
33	304.5 Structures & Improvements	821	0.00%	0
34	340.5 Office Furniture & Equipment	1,015	0.00%	0
35	340.51 Computer Equipment	2,170	0.00%	0
36	341.5 Transportation Equipment	2,245	0.00%	0
37	342.5 Stores Equipment	11	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	620	0.00%	0
39	344.5 Laboratory Equipment	109	0.00%	0
40	345.5 Power Operated Equipment	1,174	0.00%	0
41	346.5 Communication Equipment	292	0.00%	0
42	347.5 Miscellaneous Equipment	47	0.00%	0
43	348.5 Other Tangible Plant	233	0.00%	0
44	**INTANGIBLE PLANT**	5,215	0.00%	0
45	**SUPPLY & PUMPING**	742	0.00%	0
46	**WATER TREATMENT PLANT**	6,102	0.00%	0
47	**TRANSMISSION & DISTRIBUTION**	23,510	11.65%	2,739
48	**GENERAL PLANT**	8,737	0.00%	0
49	**TOTAL**	44,306	6.18%	2,739

6/6/95 11:53 AM A09W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	Description (1)	Water CIAC Year-End Balances (2)
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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 940081-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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

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

5/30/95 9:19 AM A11W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 CONTRIBUTIONS IN AID OF CONSTRUCTION Balance Per Books 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) 1995 AVERAGE BALANCE Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance	(10) 1995 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	31,725	300	32,025	0	32,025	31,875	0	31,875	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	11.35%	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**	31,725	300	32,025	0	32,025	31,875	0	31,875	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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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	31,725	31,725	31,725	31,725	31,725	31,800	31,875	31,950	32,025	32,025	32,025	32,025	32,025	300	31,875
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	31,725	31,725	31,725	31,725	31,725	31,800	31,875	31,950	32,025	32,025	32,025	32,025	32,025	300	31,875

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

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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

939

5/30/95 1:56 PM A12W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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

942

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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-95-0288-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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(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 - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	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	17,386	1,594	18,980	0	18,980	18,183	0	18,183	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	11.65%	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**	17,386	1,594	18,980	0	18,980	18,183	0	18,183	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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
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	17,366	17,519	17,652	17,785	17,918	18,051	18,182	18,315	18,448	18,581	18,714	18,847	18,980	1,594	18,183
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	17,366	17,519	17,652	17,785	17,918	18,051	18,182	18,315	18,448	18,581	18,714	18,847	18,980	1,594	18,183

Note: May not cross-foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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	133	133	133	133	133	131	133	133	133	133	133	133	1,594	797
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**	133	133	133	133	133	131	133	133	133	133	133	133	1,594	797

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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	133	133	133	133	133	131	133	133	133	133	133	133	1,594	797
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**	133	133	133	133	133	131	133	133	133	133	133	133	1,594	797

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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

5/30/95 10:11 AM A14W5.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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

950

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

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	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 12/31/95	0
32	Average Balance	0
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

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

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	12,973	0	12,973	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	1,622	0	1,622	

5/30/95 10:11 AM A17W.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant In Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,598,238	335,186,496	287,219,980
2	Construction In Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	GROSS UTILITY PLANT	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,165,366)	(84,118,890)	(84,815,719)	(79,311,049)
7															
8	NET UTILITY PLANT	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,860	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,088)	(1,524,088)	(1,524,088)	(1,524,088)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,859	247,657	251,455	255,253	232,463
12															
13	INVESTMENT IN UTILITY PLANT	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,446,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	849,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,656	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	TOTAL OTHER INVESTMENTS	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,318,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,458	6,145,630	5,802,773	5,392,942	7,440,439
24	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
25	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
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,878,515	1,576,289	1,077,460	4,538,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

5/30/95 10:12 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,156	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,158)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	181,941	162,764	143,587	87,371	94,763	48,500	2,537	(54,426)	(1,369)	39,482
39	Accrued Interest Receivable	198,029	222,633	238,016	244,647	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,146	167,966	181,996
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,066
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,698	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	506,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,967	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,867,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,967,727	2,004,913	2,007,283	2,075,088	2,084,047	2,101,803	2,164,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,787,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,837	6,134,861	6,166,885	6,196,909	6,230,933	5,988,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,886,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,908,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,229,295	33,334,830	33,632,076	32,861,067	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,186,639	306,311,119	306,474,076	309,214,095	306,570,489

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

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple 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	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,634	8,154,458	6,749,576
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
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	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,985	78,820,786	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,036	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,386,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,787,800	1,468,905	1,402,219	1,390,411	1,785,200	2,852,343
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	2,021,536	2,023,203	2,024,878	2,026,563	2,036,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(66,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,847,215	4,406,962	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	986,787	1,342,636	1,718,543	1,739,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,696,545	15,385,666	14,869,968	13,947,058	14,730,574
27															

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,936	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,821,307	2,478,022
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	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	98,794,911	99,046,771	99,299,806	99,553,591	99,808,869	100,069,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,987	100,355,239
35	Accumulated Amortization	(23,786,866)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,896	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
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	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,657	107,940,877	108,219,518	108,577,311	108,934,394	110,839,591	107,832,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,362	302,028,856	303,908,062	305,399,529	304,654,667	303,833,984	305,188,839	306,311,119	306,474,076	309,214,095	306,570,488

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 Order No. PSC-95-0268-FOF-WS Dated 02/28/95	0		09/30/93 Balance Per Docket No. 940091-WS Order No. PSC-95-0268-FOF-WS Dated 02/28/95	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	0	12/31/95 BALANCE	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	5.81%	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 - %	6.18%	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 - 1995
DEFERRED DEBITS

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	**12/31/94 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	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	19,306	0	19,306	5,970	25,276	30.92%	B-4(W), B-3(W)
3	Other Revenue	1,725	0	1,725	0	1,725		B-4(W)
4	**TOTAL OPERATING REVENUES**	21,031	0	21,031	5,970	27,001		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	12,973	0	12,973	0	12,973		B-5(W)
7	Depreciation net of CIAC Amort	2,855	0	2,855	0	2,855		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	1,472	243	1,715	269 (A)	1,984		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	594	(94)	500	2,199 (B)	2,699		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	17,893	149	18,042	2,468	20,510		
12	**NET OPERATING INCOME**	3,138	(149)	2,989	3,502	6,491		
13	**RATE BASE**	34,783	0	34,783		34,783		A-1(W)
14	**RATE OF RETURN**	9.02%		8.59%		18.66%		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 - 1995
PRESENT AND REQUIRED

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME: Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME: Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	19,306	0	19,306	740		20,046	3.83%	B-4(W),B-3(W)
3	Other Revenue	1,725	0	1,725	0		1,725		B-4(W)
4	TOTAL OPERATING REVENUES	21,031	0	21,031	740		21,771		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	12,973	0	12,973	0		12,973		B-5(W)
7	Depreciation net of CIAC Amort	2,855	0	2,855	0		2,855		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	1,472	243	1,715	33	(A)	1,748		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	594	(94)	500	273	(B)	773		B-16(W),B-1(W)3/3
11	TOTAL OPERATING EXPENSES	17,893	149	18,042	306		18,348		
12	NET OPERATING INCOME	3,138	(149)	2,989	434		3,423		
13	RATE BASE	34,783	0	34,783			34,783		A-1(W)
14	RATE OF RETURN	9.02%		8.59%			9.84%		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 - 1995
REQUIRED AND REQUESTED

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 (%)	11.19%	32.35%	D-1(W)	
3	Rate of Return (%)	9.84%	18.66%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	34,783	34,783	A-1(W)	
6	Required / Requested Income (L3 x L5)	3,423	6,491		
7	Adjusted Income Under Present Rates	2,989	2,989	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	434	3,502		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(2,712)	
10	Revenue adjustment Before RAF (L8 / L9)	707	5,701		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	740	5,970		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	707	5,701		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	273	2,199		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	33	269		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	434	3,502		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.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	(1) Class of Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
21	*Long-Term Debt*	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	*Common Equity*	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
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. Property Tax Adjustment for New Acquisitions	265	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(22)	
41			
42		243	
43	F. INCOME TAXES:		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	(94)	
45			
46	2.	0	
47			
48		(94)	
49			
50			
51	TOTAL WATER INCOME ADJUSTMENTS	149	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	16,939	0	16,939
4	461.2 Metered - Commercial	2,367	0	2,367
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	19,306	0	19,306
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**	19,306	0	19,306
19	***OTHER WATER REVENUES:***			
20	470 Forfeited Discounts	0	0	0
21	471 Misc. service Revenues	1,725	0	1,725
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**	1,725	0	1,725
26	**TOTAL PRESENT WATER OPERATING REVENUES**	21,031	0	21,031

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	5,049	0	5,049	300	0	300	1,310	0	1,310	3,439	0	3,439
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	1,254	0	1,254	75	0	75	325	0	325	854	0	854
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	1,497	0	1,497	1,431	0	1,431	5	0	5	61	0	61
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	70	0	70	70	0	70	0	0	0	0	0	0
8	620 Materials & Supplies	524	0	524	288	0	288	72	0	72	164	0	164
9	631 Contractual Services - Eng.	27	0	27	0	0	0	0	0	0	27	0	27
10	632 Contractual Services - Acct.	145	0	145	0	0	0	0	0	0	145	0	145
11	633 Contractual Services - Legal	88	0	88	0	0	0	0	0	0	88	0	88
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	1,578	0	1,578	1,352	0	1,352	0	0	0	226	0	226
14	641 Rental of Real Building/Real Property	130	0	130	0	0	0	0	0	0	130	0	130
15	642 Rental of Equipment	8	0	8	2	0	2	0	0	0	6	0	6
16	650 Transportation Expense	115	0	115	0	0	0	51	0	51	64	0	64
17	656 Insurance - Vehicle	100	0	100	0	0	0	0	0	0	100	0	100
18	657 Insurance - General Liability	205	0	205	0	0	0	0	0	0	205	0	205
19	658 Insurance - Workman's Comp	90	0	90	5	0	5	23	0	23	62	0	62
20	659 Insurance - Other	20	0	20	0	0	0	0	0	0	20	0	20
21	660 Advertising Expense	22	0	22	0	0	0	0	0	0	22	0	22
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	49	0	49	0	0	0	0	0	0	49	0	49
24	670 Bad Debt Expense	178	0	178	0	0	0	178	0	178	0	0	0
25	675 Miscellaneous Expenses	1,823	0	1,823	368	0	368	447	0	447	1,009	0	1,009
26	TOTAL WATER O & M EXPENSES	12,973	0	12,973	3,891	0	3,891	2,411	0	2,411	6,670	0	6,670

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	425	398	450	433	430	429	417	417	410	422	408	412	5,049	0	5,049
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	106	99	112	107	107	106	104	103	102	105	101	102	1,254	0	1,254
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	125	125	125	127	125	125	124	125	124	124	1,497	0	1,497
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	5	4	6	6	6	6	6	6	70	0	70
8	620.1-.8 Materials & Supplies	44	42	46	44	44	45	43	43	43	43	43	43	524	0	524
9	631.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	27	0	27
10	632.1-.8 Contractual Services - Acct.	12	11	12	12	12	12	12	12	12	12	12	12	145	0	145
11	633.1-.8 Contractual Services - Legal	7	7	8	7	7	7	7	7	7	7	7	7	88	0	88
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	130	131	129	132	131	128	133	133	133	133	133	133	1,578	0	1,578
14	641.1-.8 Rental of Real Building/Real Property	11	10	11	11	11	11	11	11	11	11	11	11	130	0	130
15	642.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
16	650.1-.8 Transportation Expense	10	9	10	10	10	10	10	10	9	10	9	10	115	0	115
17	656.1-.8 Insurance - Vehicle	8	8	9	9	8	8	8	8	8	8	8	8	100	0	100
18	657.1-.8 Insurance - General Liability	17	16	18	18	17	17	17	17	17	17	17	17	205	0	205
19	658.1-.8 Insurance - Workmen's Comp	8	7	8	8	8	8	7	7	7	8	7	7	90	0	90
20	659.1-.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	20	0	20
21	660.1-.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	48	0	48
24	670.1-.8 Bad Debt Expense	15	14	15	15	15	15	15	15	15	15	15	15	178	0	178
25	675.1-.8 Miscellaneous Expenses	156	145	166	157	156	154	149	149	147	151	146	147	1,824	0	1,824
26	TOTAL WATER O & M EXPENSES	1,069	1,036	1,135	1,104	1,098	1,092	1,076	1,075	1,062	1,084	1,055	1,086	12,973	0	12,973

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	33	26	45	28	30	34	17	17	17	18	17	17	300	0	300
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	8	6	11	7	8	8	4	4	4	5	4	4	75	0	75
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	0	1,431
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	70	0	70
8	620.1-.6 Materials & Supplies	25	24	25	24	24	26	23	23	23	23	23	23	288	0	288
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	112	113	110	112	112	109	114	114	114	114	114	114	1,352	0	1,352
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	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	35	32	42	33	34	33	27	27	26	27	27	26	368	0	368
26	**TOTAL WATER DIRECT O & M EXPENSES**	338	327	359	331	334	337	311	311	311	313	311	310	3,891	0	3,891

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

968

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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: 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) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	601.7 Salaries & Wages - Employees	110	100	111	110	110	109	112	111	108	112	108	110	1,310	0	1,310
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	27	25	28	27	27	27	28	27	27	28	27	27	325	0	325
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	6	6	6	6	6	6	6	6	6	6	6	6	72	0	72
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	51	0	51
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	23	0	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	15	14	15	15	15	15	15	15	15	15	15	15	178	0	178
25	675.7 Miscellaneous Expenses	37	34	38	37	38	37	38	38	37	38	37	38	447	0	447
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	202	184	204	202	203	200	206	204	198	206	199	203	2,411	0	2,411

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	283	272	295	294	289	286	288	289	285	291	281	285	3,439	0	3,439
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	70	68	73	73	72	71	72	72	71	72	70	71	854	0	854
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	5	5	5	5	5	5	5	5	5	5	5	61	0	61
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	13	13	14	14	14	14	14	14	14	14	13	14	164	0	164
9	631.8	Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	27	0	27
10	632.8	Contractual Services - Acct.	12	11	12	12	12	12	12	12	12	12	12	12	145	0	145
11	633.8	Contractual Services - Legal	7	7	8	7	7	7	7	7	7	7	7	7	88	0	88
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	19	18	19	19	19	19	19	19	19	19	18	19	226	0	226
14	641.8	Rental of Real Building/Real Property	11	10	11	11	11	11	11	11	11	11	11	11	130	0	130
15	642.8	Rental of Equipment	0	0	1	1	1	0	0	0	0	1	0	0	6	0	6
16	650.8	Transportation Expense	5	5	5	5	5	5	5	5	5	5	5	5	64	0	64
17	656.8	Insurance - Vehicle	8	8	9	9	8	8	8	8	8	8	8	8	100	0	100
18	657.8	Insurance - General Liability	17	16	18	18	17	17	17	17	17	17	17	17	205	0	205
19	658.8	Insurance - Workmen's Comp	5	5	5	5	5	5	5	5	5	5	5	5	62	0	62
20	659.8	Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	20	0	20
21	660.8	Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	49	0	49
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	83	80	87	86	85	84	85	85	84	86	82	84	1,009	0	1,009
26		TOTAL WATER ALLOCATED A & G EXPENSES	549	527	572	571	561	555	559	560	553	565	545	553	6,670	0	6,670

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

970

5/30/95 11:52 AM B05W5.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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
Recap Schedule: B-3(W)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
							TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No.	Account Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8	Salaries & Wages - Employees	5,049	0	0	0	0	0	0	0	0	0	0	5,049
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	1,254	0	0	0	0	0	0	0	0	0	0	1,254
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	0	0	0	0	0	0	0	0	0	1,497
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	0	0	0	0	0	0	0	0	0	0	70
8	620.1-.8	Materials & Supplies	524	0	0	0	0	0	0	0	0	0	0	524
9	631.1-.8	Contractual Services - Eng.	27	0	0	0	0	0	0	0	0	0	0	27
10	632.1-.8	Contractual Services - Acct.	145	0	0	0	0	0	0	0	0	0	0	145
11	633.1-.8	Contractual Services - Legal	88	0	0	0	0	0	0	0	0	0	0	88
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	0	0	0	0	0	0	0	0	0	0	1,578
14	641.1-.8	Rental of Real Building/Real Property	130	0	0	0	0	0	0	0	0	0	0	130
15	642.1-.8	Rental of Equipment	8	0	0	0	0	0	0	0	0	0	0	8
16	650.1-.8	Transportation Expense	115	0	0	0	0	0	0	0	0	0	0	115
17	656.1-.8	Insurance - Vehicle	100	0	0	0	0	0	0	0	0	0	0	100
18	657.1-.8	Insurance - General Liability	205	0	0	0	0	0	0	0	0	0	0	205
19	658.1-.8	Insurance - Workman's Comp	90	0	0	0	0	0	0	0	0	0	0	90
20	659.1-.8	Insurance - Other	20	0	0	0	0	0	0	0	0	0	0	20
21	660.1-.8	Advertising Expense	22	0	0	0	0	0	0	0	0	0	0	22
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8	Reg. Comm. Exp. - Other	49	0	0	0	0	0	0	0	0	0	0	49
24	670.1-.8	Bad Debt Expense	178	0	0	0	0	0	0	0	0	0	0	178
25	675.1-.8	Miscellaneous Expenses	1,823	0	0	0	0	0	0	0	0	0	0	1,823
26		TOTAL WATER O & M EXPENSES	12,973	0	0	0	0	0	0	0	0	0	0	12,973

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	300	0	0	0	0	0	0	0	0	0	0	300
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	75	0	0	0	0	0	0	0	0	0	0	75
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	0	0	0	0	0	0	0	0	1,431
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	0	0	0	0	0	0	0	0	0	0	70
8	620.1-.6	Materials & Supplies	268	0	0	0	0	0	0	0	0	0	0	268
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	0	0	0	0	0	0	0	0	0	0	1,352
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	0	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	5	0	0	0	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	0	0	0	0	0	0	0	0	0	0	368
26		TOTAL WATER DIRECT O & M EXPENSES	3,891	0	0	0	0	0	0	0	0	0	0	3,891

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED CUSTOMER ACCOUNTS EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	1,310	0	0	0	0	0	0	0	0	0	0	1,310
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	325	0	0	0	0	0	0	0	0	0	0	325
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	0	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	72	0	0	0	0	0	0	0	0	0	0	72
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	0	0	0	0	0	0	0	0	0	0	51
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	23	0	0	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0	0	178
25	675.7	Miscellaneous Expenses	447	0	0	0	0	0	0	0	0	0	0	447
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	2,411	0	0	0	0	0	0	0	0	0	0	2,411

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED A&G EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	3,439	0	0	0	0	0	0	0	0	0	0	3,439
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	854	0	0	0	0	0	0	0	0	0	0	854
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	61	0	0	0	0	0	0	0	0	0	0	61
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	0	0	0	0	0	0	0	0	0	0	164
9	631.8	Contractual Services - Eng.	27	0	0	0	0	0	0	0	0	0	0	27
10	632.8	Contractual Services - Acct.	145	0	0	0	0	0	0	0	0	0	0	145
11	633.8	Contractual Services - Legal	88	0	0	0	0	0	0	0	0	0	0	88
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	0	0	0	0	0	0	0	0	0	0	226
14	641.8	Rental of Real Building/Real Property	130	0	0	0	0	0	0	0	0	0	0	130
15	642.8	Rental of Equipment	6	0	0	0	0	0	0	0	0	0	0	6
16	650.8	Transportation Expense	64	0	0	0	0	0	0	0	0	0	0	64
17	656.8	Insurance - Vehicle	100	0	0	0	0	0	0	0	0	0	0	100
18	657.8	Insurance - General Liability	205	0	0	0	0	0	0	0	0	0	0	205
19	658.8	Insurance - Workmen's Comp	62	0	0	0	0	0	0	0	0	0	0	62
20	659.8	Insurance - Other	20	0	0	0	0	0	0	0	0	0	0	20
21	660.8	Advertising Expense	22	0	0	0	0	0	0	0	0	0	0	22
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	49	0	0	0	0	0	0	0	0	0	0	49
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	0	0	0	0	0	0	0	0	0	0	1,009
26		TOTAL WATER A & G EXPENSES	6,670	0	0	0	0	0	0	0	0	0	0	6,670

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees		0	5,049	5,049	100.00%
2	603.1-.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits		0	1,254	1,254	100.00%
4	610.1-.8	Purchased Water		0	0	0	0.00%
5	615.1-.8	Purchased Power		0	1,497	1,497	100.00%
6	616.1-.8	Fuel for Power Production		0	0	0	0.00%
7	618.1-.8	Chemicals		0	70	70	100.00%
8	620.1-.8	Materials & Supplies		0	524	524	100.00%
9	631.1-.8	Contractual Services - Eng.		0	27	27	100.00%
10	632.1-.8	Contractual Services - Acct.		0	145	145	100.00%
11	633.1-.8	Contractual Services - Legal		0	88	88	100.00%
12	634.1-.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.1-.8	Contractual Services - Other		0	1,578	1,578	100.00%
14	641.1-.8	Rental of Real Building/Real Property		0	130	130	100.00%
15	642.1-.8	Rental of Equipment		0	8	8	100.00%
16	650.1-.8	Transportation Expense		0	115	115	100.00%
17	656.1-.8	Insurance - Vehicle		0	100	100	100.00%
18	657.1-.8	Insurance - General Liability		0	205	205	100.00%
19	658.1-.8	Insurance - Workman's Comp		0	90	90	100.00%
20	659.1-.8	Insurance - Other		0	20	20	100.00%
21	660.1-.8	Advertising Expense		0	22	22	100.00%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%
23	667.1-.8	Reg. Comm. Exp. - Other		0	49	49	100.00%
24	670.1-.8	Bad Debt Expense		0	178	178	100.00%
25	675.1-.8	Miscellaneous Expenses		0	1,823	1,823	100.00%
26	**TOTAL WATER O & M EXPENSES**			0	12,973	12,973	100.00%
27	**TOTAL (LESS ACCTS 666 & 667)**			0	12,923	12,923	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 - 1995
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6	Salaries & Wages - Employees	0	300	300	100.00%
2	603.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6	Employee Pensions & Benefits	0	75	75	100.00%
4	610.1-.6	Purchased Water	0	0	0	0.00%
5	615.1-.6	Purchased Power	0	1,431	1,431	100.00%
6	616.1-.6	Fuel for Power Production	0	0	0	0.00%
7	618.1-.6	Chemicals	0	70	70	100.00%
8	620.1-.6	Materials & Supplies	0	288	288	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	1,352	1,352	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	2	2	100.00%
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	0	5	5	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	368	368	100.00%
26	TOTAL WATER O & M EXPENSES		0	3,891	3,891	100.00%
27	TOTAL (LESS ACCTS 666 & 667)		0	3,891	3,891	100.00%

NOTE: See Volume II for variance explanations.

5/30/95 11:55 AM B07W2.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		Historic Year Ended 12/31/94	Interim Test Year Ended 12/31/95	Difference Amount	Difference %
1	601.7	Salaries & Wages - Employees	0	1,310	1,310	100.00%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	0	325	325	100.00%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	0	5	5	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	72	72	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	51	51	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	23	23	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	178	178	100.00%
25	675.7	Miscellaneous Expenses	0	447	447	100.00%
26	TOTAL WATER O & M EXPENSES		0	2,411	2,411	100.00%
27	TOTAL (LESS ACCTS 666 & 667)		0	2,411	2,411	100.00%

NOTE: See Volume II for variance explanations.

5/30/95 1:38 PM B07W3.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINES - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.8	Salaries & Wages - Employees	0	3,439	3,439	100.00%
2	603.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.8	Employee Pensions & Benefits	0	854	854	100.00%
4	610.8	Purchased Water	0	0	0	0.00%
5	615.8	Purchased Power	0	61	61	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	164	164	100.00%
9	631.8	Contractual Services - Eng.	0	27	27	100.00%
10	632.8	Contractual Services - Acct.	0	145	145	100.00%
11	633.8	Contractual Services - Legal	0	88	88	100.00%
12	634.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.8	Contractual Services - Other	0	226	226	100.00%
14	641.8	Rental of Real Building/Real Property	0	130	130	100.00%
15	642.8	Rental of Equipment	0	6	6	100.00%
16	650.8	Transportation Expense	0	64	64	100.00%
17	656.8	Insurance - Vehicle	0	100	100	100.00%
18	657.8	Insurance - General Liability	0	205	205	100.00%
19	658.8	Insurance - Workman's Comp	0	62	62	100.00%
20	659.8	Insurance - Other	0	20	20	100.00%
21	660.8	Advertising Expense	0	22	22	100.00%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.8	Reg. Comm. Exp. - Other	0	49	49	100.00%
24	670.8	Bad Debt Expense	0	0	0	0.00%
25	675.8	Miscellaneous Expenses	0	1,009	1,009	100.00%
26		TOTAL WATER O & M EXPENSES	0	6,670	6,671	100.00%
27		TOTAL (LESS ACCTS 666 & 667)	0	6,621	6,622	100.00%

NOTE: See Volume II for variance explanations.

5/30/95 1:40 PM B07W4.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1995

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.**			

5/30/95 1:40 PM B09W.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF RATE CASE EXPENSE - 1995

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10
Page 1 of 1
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	See Volume II, Allocation of 1995 Rate Case Expense for detail.				

Estimate Through
[ ] PAA
[x] Commission Hearing

Amortization Period 4 Years
Explanation if different from Section 367.0816, Florida Statutes:

			(A) Total	Water
Amortization of Rate Case Expense:				
Prior Unamortized Rate Case Expense				
Marco Island		Docket No. 920655-WS	$134,310	
GIGA		Docket No. 920199-WS	840,374	
Lehigh		Docket No. 911188-WS	99,988	
			1,074,672	
Current Rate Case Expense				
Total Projected Rate Case Expense				
Annual Amortization			$373,256	$0

Method of Allocation Between Plants:
Average Number of Customers (Plant Specific)
See Volume II, Allocation of 1995 Rate Case Expense for detail.

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.**			

5/30/95 1:40 PM B11W.XLS

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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												

Line No.	Allocated Items	Allocation Basis	Recap Schedules
10			
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 Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

Line No.	Allocated Items	Allocation Basis	Recap Schedules
30			
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (W)

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name	1995 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**								0	
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**								0	
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**								0	
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.	19,836	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.	0	25	4.00%	0	0	0	0.00%	0	0
22	**TRANSMISSION & DISTRIBUTION**								0	
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	19,093	43	2.33%	445	0	445	28.09%	125	320
27	333.4 Services	4,511	40	2.50%	113	0	113	0.00%	0	113
28	334.4 Meters & Meter Installation	11,710	20	5.00%	586	0	586	0.00%	0	586
29	335.4 Hydrants	1,826	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**								0	
32	303.5 Land & Land Rights	365	NA	NA	0	0	0	0.00%	0	0
33	304.5 Structures & Improvements	3,635	40	2.50%	91	0	91	0.00%	0	91
34	340.5 Office Furniture & Equipment	2,242	15	6.67%	150	0	150	0.00%	0	150
35	340.51 Computer Equipment	5,432	6	16.67%	906	0	906	0.00%	0	906
36	341.5 Transportation Equipment	3,245	6	16.67%	541	0	541	0.00%	0	541
37	342.5 Stores Equipment	34	18	5.56%	2	0	2	0.00%	0	2
38	343.5 Tools, Shop & Garage	1,231	16	6.25%	77	0	77	0.00%	0	77
39	344.5 Laboratory Equipment	744	15	6.67%	50	0	50	0.00%	0	50
40	345.5 Power Operated Equipment	1,181	12	8.33%	98	0	98	0.00%	0	98
41	346.5 Communication Equipment	612	10	10.00%	61	0	61	0.00%	0	61
42	347.5 Miscellaneous Equipment	287	15	6.67%	19	0	19	0.00%	0	19
43	348.5 Other Tangible Plant	228	10	10.00%	23	0	23	0.00%	0	23
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**	19,836		4.55%	903	0	903	0.00%	0	903
47	***TRANSMISSION & DISTRIBUTION***	*47,249*		*3.14%*	1,483	0	1,483	8.43%	125	1,358
48	**GENERAL PLANT**	19,256		10.48%	2,018	0	2,018	0.00%	0	2,018
49	**TOTAL DEPRECIATION EXPENSE**	94,971		4.82%	4,574	0	4,574	2.73%	125	4,449
50	***LESS: AMORTIZATION OF CIAC***				(1,594)	0	(1,594)		0	(1,594)
51	**NET DEPRECIATION EXPENSE - WATER**				2,980	0	2,980		125	2,855

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

5/30/95 1:41 PM B13W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	WATER CIAC Classifications	1995 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	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	31,875	5.00%	1,594	0	1,594	0.00%	0	1,594
4	Contributed Lines	0	2.46%	0	0	0	8.43%	0	0
5	Contributed Property Other Than Lines	0	3.55%	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.	31,875		1,594	0	1,594		0	1,594

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 - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 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	19,836	903	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	0	0	0.00%
15	330.4 Distribution Reservoirs	8,220	222	2.70%
16	COMPOSITE RATE	29,286	1,166	3.98%
17	LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	19,093	445	2.33%
20	335.4 Hydrants	1,826	41	2.25%
21	339.4 Other Plant & Miscellaneous	1,889	76	4.02%
22	COMPOSITE RATE	22,808	562	2.46%
23	METER INSTALLATION FEES:			
24	334.4 Meters & Meter Installation	11,710	586	5.00%
25	COMPOSITE RATE	11,710	586	5.00%
26	SERVICE INSTALLATION FEES:			
27	333.4 Services	4,511	113	2.50%
28	COMPOSITE RATE	4,511	113	2.50%
29	OTHERS: (Weighted Average of Above Rates):			
30	Plant Capacity Fees (Line 16)	29,286	1,166	3.98%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	22,808	562	2.46%
32	Meter Installation Fees (Line 25)	11,710	586	5.00%
33	Service Installation Fees (Line 28)	4,511	113	2.50%
34	COMPOSITE RATE	68,315	2,427	3.55%

Column:

(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 - 1995
UNDER PRESENT INCOME

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 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%)**	946	0	946	B-4(W)	
2	**PAYROLL TAXES: (8.0%)**	404	0	404	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL PAYROLL TAXES**	404	0	404		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	121	265	386		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	121	265	386		
10	Non-used & Useful Percent			5.65%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(22)	(22)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	121	243	364		
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)**	1,472	243	1,715		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.

5/30/95 1:58 PM B15W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER INCOME TAXES - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	21,031	0	21,031	B-4(W)
3	Less:				
4	O & M Expenses	12,973	0	12,973	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	2,855	0	2,855	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	Taxes Other Than Income	1,472	243	1,715	B-15(W)
8	Pre-Tax Operating Expenses	17,299	243	17,542	
9	**PRE-TAX OPERATING INCOME**	3,732	(243)	3,489	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	3,732	(243)	3,489	
12	Less:				
13	Interest Expense:				
14	Rate Base	34,783	0	34,783	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	1,757	0	1,757	C-3
17	Net Taxable Income (L11 - L16)	1,975	(243)	1,732	
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)	762	(94)	668	
20	Less:				
21	Parent Debt Adjustment	145	0	145	C-1(W)
22	Investment Tax Credit	23	0	23	C-7(W)
23	**TOTAL INCOME TAXES**	594	(94)	500	

5/30/95 1:58 PM B16W.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Citrus / Spring Gardens
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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:

		1995 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 (%)	2.73%	0.00%	2.73%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.

SCHEDULE OF WATER RATE BASE - 1995
SUMMARY

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 AVERAGE RATE BASE Balance Per Books	(3) Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedules
1	Utility Plant in Service	289,112	0	289,112	A-5 (W)
2	Utility Land & Land Rights	2,610	0	2,610	A-5 (W)
3	Non-Used and Useful	(686)	0	(686)	A-7 (W)
4	Construction Work in Progress	0	0	0	---
5	Accumulated Depreciation	(93,187)	0	(93,187)	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	5,639	0	5,639	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	(2,674)	0	(2,674)	Vol. II
13	*Deferred Taxes*	(4,478)	0	(4,478)	C-7 (W)
14	Working Capital Allowance	5,817	0	5,817	A-17 (W)
15	Other	0	0	0	A-21(W)
16	**TOTAL WATER RATE BASE**	183,721	0	183,721	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-5 (W)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (W)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1.	0	0	
24				
25	2.	0	0	
26				
27				
28		0	0	
29	**E. ACCUMULATED DEPRECIATION:**			A-9 (W)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (W)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

5/30/95 8:09 AM A03W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO WATER RATE BASE - 1995

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	

5/30/95 8:09 AM A03W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER PLANT IN SERVICE - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	**12/31/96 Balance**		

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

5/30/95 8:10 AM A04W2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avg. [x] 13 Month Avg. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PLANT IN SERVICE Balance Per Books 12/31/94	(3) Net Additions 12/31/94 - 12/31/95 Gross	(4) Retirements	(5) Net	(6) Balance Per Books 12/31/95	(7) Utility Adjustments	(8) Adjusted Balance 12/31/95	(9) 1995 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	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	46,604	52	0	52	46,656	0	46,656	46,630	0	46,630
20	321.3 Permeators	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
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	49,658	1,507	0	1,507	51,165	0	51,165	50,411	0	50,411
27	333.4 Services	750	2,119	0	2,119	2,869	0	2,869	1,810	0	1,810
28	334.4 Meters & Meter Installation	61,057	2,270	0	2,270	63,327	0	63,327	62,192	0	62,192
29	335.4 Hydrants	0	83	0	83	83	0	83	42	0	42
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	1,419	0	0	0	1,419	0	1,419	1,419	0	1,419
33	304.5 Structures & Improvements	12,648	1,535	(18)	1,516	14,165	0	14,165	13,406	0	13,406
34	340.5 Office Furniture & Equipment	7,717	1,107	0	1,107	8,824	0	8,824	8,270	0	8,270
35	340.51 Computer Equipment	19,012	2,048	0	2,048	21,060	0	21,060	20,036	0	20,036
36	341.5 Transportation Equipment	11,568	1,505	(706)	800	12,368	0	12,368	11,968	0	11,968
37	342.5 Stores Equipment	126	3	0	3	129	0	129	127	0	127
38	343.5 Tools, Shop & Garage Equipment	4,325	433	(2)	431	4,755	0	4,755	4,540	0	4,540
39	344.5 Laboratory Equipment	1,228	3,035	0	3,035	4,263	0	4,263	2,745	0	2,745
40	345.5 Power Operated Equipment	4,287	141	(4)	137	4,425	0	4,425	4,356	0	4,356
41	346.5 Communication Equipment	1,951	615	0	615	2,566	0	2,566	2,258	0	2,258
42	347.5 Miscellaneous Equipment	1,031	70	(17)	53	1,084	0	1,084	1,057	0	1,057
43	348.5 Other Tangible Plant	29	1,622	0	1,622	1,650	0	1,650	840	0	840
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**	46,604	52	0	52	46,656	0	46,656	46,630	0	46,630
47	**TRANSMISSION & DISTRIBUTION**	131,664	5,979	0	5,979	137,643	0	137,643	134,654	0	134,654
48	**GENERAL PLANT**	65,340	12,115	(747)	11,368	76,707	0	76,707	71,022	0	71,022
49	**TOTAL PLANT IN SERVICE**	283,024	18,146	(747)	17,399	300,423	0	300,423	291,722	0	291,722
50	**LAND & LAND RIGHTS**	2,610	0	0	0	2,610	0	2,610	2,610	0	2,610
51	**TOTAL PIS LESS LAND**	280,414	18,146	(747)	17,399	297,813	0	297,813	289,112	0	289,112

Note: May not cross foot due to rounding

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Valencia Terrace
Docket No. 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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	46,604	46,604	46,604	46,604	46,604	46,604	46,604	46,604	46,604	46,604	46,605	46,605	46,656	52	46,630
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	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	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	49,658	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,668	49,669	49,681	51,185	1,507	50,411
27	333.4 Services	750	765	765	765	765	765	765	765	765	765	782	782	2,000	2,119	1,010
28	334.4 Meters & Meter Installation	61,057	61,073	61,073	61,073	61,073	61,073	61,073	61,073	61,073	61,073	61,092	61,092	63,327	2,270	62,192
29	335.4 Hydrants	0	1	1	1	1	1	1	1	1	1	1	1	63	63	42
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	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	1,419	0	1,419
33	304.5 Structures & Improvements	12,648	12,658	12,677	12,697	12,713	12,721	13,405	13,406	13,406	13,406	13,406	13,406	14,165	1,516	13,406
34	340.5 Office Furniture & Equipment	7,717	7,724	7,738	7,753	7,764	7,770	8,263	8,265	8,265	8,265	8,265	8,265	8,024	1,107	8,270
35	340.51 Computer Equipment	19,012	19,025	19,051	19,076	19,099	19,110	20,023	20,026	20,026	20,026	20,026	20,026	21,900	2,948	20,036
36	341.5 Transportation Equipment	11,566	11,578	11,593	11,592	11,603	11,611	12,275	12,275	12,275	12,275	12,275	12,276	12,966	800	11,966
37	342.5 Stores Equipment	126	126	126	126	126	126	127	127	127	127	127	127	129	3	127
38	343.5 Tools, Shop & Garage Equipment	4,325	4,327	4,333	4,336	4,343	4,345	4,536	4,539	4,539	4,539	4,539	4,539	4,755	431	4,540
39	344.5 Laboratory Equipment	1,228	1,247	1,285	1,326	1,357	1,373	2,726	2,729	2,729	2,729	2,729	2,729	4,263	3,095	2,745
40	345.5 Power Operated Equipment	4,287	4,288	4,290	4,292	4,293	4,294	4,357	4,357	4,357	4,357	4,357	4,357	4,425	137	4,356
41	346.5 Communication Equipment	1,951	1,955	1,962	1,971	1,977	1,980	2,254	2,255	2,255	2,255	2,255	2,255	2,986	615	2,256
42	347.5 Miscellaneous Equipment	1,031	1,032	1,032	1,033	1,033	1,034	1,065	1,065	1,065	1,065	1,065	1,065	1,064	53	1,057
43	348.5 Other Tangible Plant	29	39	59	81	98	106	829	831	831	831	831	831	1,890	1,622	840
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**	46,604	46,604	46,604	46,604	46,604	46,604	46,604	46,604	46,604	46,604	46,605	46,605	46,656	52	46,630
47	**TRANSMISSION & DISTRIBUTION**	131,664	131,705	131,705	131,705	131,705	131,705	131,705	131,705	131,705	131,705	131,755	131,755	137,843	5,979	134,654
48	**GENERAL PLANT**	65,340	65,417	65,564	65,706	65,826	65,886	71,262	71,293	71,293	71,293	71,293	71,293	76,707	11,366	71,022
49	**TOTAL PLANT IN SERVICE**	283,024	283,143	283,289	283,432	283,552	283,613	289,007	289,019	289,019	289,019	289,069	289,069	300,423	17,399	291,722
50	**LAND & LAND RIGHTS**	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	2,610	0	2,610
51	*TOTAL PIS LESS LAND*	280,414	280,533	280,680	280,822	280,942	281,004	286,397	286,409	286,409	286,409	286,460	286,460	297,813	17,399	289,112

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Balance 1995
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	52	52	26
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	10	0	0	0	0	0	0	0	0	13	0	1,484	1,507	753
27	333.4 Services	15	0	0	0	0	0	0	0	0	18	0	2,087	2,119	1,060
28	334.4 Meters & Meter Installation	18	0	0	0	0	0	0	0	0	19	0	2,235	2,270	1,135
29	335.4 Hydrants	1	0	0	0	0	0	0	0	0	1	0	82	83	42
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	10	19	20	16	8	684	2	0	0	0	0	739	1,518	759
34	340.5 Office Furniture & Equipment	7	14	15	11	6	494	1	0	0	0	0	668	1,107	553
35	340.51 Computer Equipment	13	25	28	21	10	913	2	0	0	0	0	1,035	2,048	1,024
36	341.5 Transportation Equipment	10	15	(1)	11	8	664	(0)	0	0	0	0	89	808	404
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	2	3	2
38	343.5 Tools, Shop & Garage Equipment	3	5	6	4	2	193	0	0	0	0	0	217	431	215
39	344.5 Laboratory Equipment	19	38	41	31	15	1,353	3	0	0	0	0	1,539	3,035	1,518
40	345.5 Power Operated Equipment	1	2	2	1	1	63	0	0	0	0	0	66	137	69
41	346.5 Communication Equipment	4	8	8	6	3	274	1	0	0	0	0	311	615	308
42	347.5 Miscellaneous Equipment	0	1	0	1	0	31	0	0	0	0	0	19	53	26
43	348.5 Other Tangible Plant	10	20	22	17	8	723	2	0	0	0	0	919	1,822	911
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	52	52	26
47	**TRANSMISSION & DISTRIBUTION**	41	0	0	0	0	0	0	0	0	50	0	5,887	5,979	2,990
48	**GENERAL PLANT**	78	147	142	120	62	5,394	12	0	0	0	0	5,414	11,368	5,684
49	**TOTAL NET ADDITIONS**	119	147	142	120	62	5,394	12	0	0	51	0	11,353	17,399	8,700
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	119	147	142	120	62	5,394	12	0	0	51	0	11,353	17,399	8,700

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No. 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Sample Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Gross Additions	(15) Ave Gross Additions 1995
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	52	52	26
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	10	0	0	0	0	0	0	0	0	13	0	1,484	1,507	753
27	333.4 Services	15	0	0	0	0	0	0	0	0	19	0	2,087	2,119	1,060
28	334.4 Meters & Meter Installation	16	0	0	0	0	0	0	0	0	19	0	2,235	2,270	1,135
29	335.4 Hydrants	1	0	0	0	0	0	0	0	0	1	0	82	83	42
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	10	19	21	16	8	684	2	0	0	0	0	775	1,535	767
34	340.5 Office Furniture & Equipment	7	14	15	11	6	494	1	0	0	0	0	559	1,107	553
35	340.51 Computer Equipment	13	25	28	21	10	913	2	0	0	0	0	1,035	2,048	1,024
36	341.5 Transportation Equipment	10	19	20	16	8	671	2	0	0	0	0	761	1,505	753
37	342.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	2	3	2
38	343.5 Tools, Shop & Garage Equipment	3	5	6	4	2	193	0	0	0	0	0	218	433	216
39	344.5 Laboratory Equipment	19	38	41	31	15	1,353	3	0	0	0	0	1,533	3,035	1,518
40	345.5 Power Operated Equipment	1	2	2	1	1	63	0	0	0	0	0	71	141	71
41	346.5 Communication Equipment	4	8	8	6	3	274	1	0	0	0	0	311	615	308
42	347.5 Miscellaneous Equipment	0	1	1	1	0	31	0	0	0	0	0	35	70	35
43	348.5 Other Tangible Plant	10	20	22	17	8	723	2	0	0	0	0	819	1,622	811
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	52	52	26
47	**TRANSMISSION & DISTRIBUTION**	41	0	0	0	0	0	0	0	0	50	0	5,887	5,979	2,990
48	**GENERAL PLANT**	78	150	165	125	62	5,402	13	0	0	0	0	6,120	12,115	6,058
49	**TOTAL GROSS ADDITIONS**	119	150	165	125	62	5,402	13	0	0	51	0	12,059	18,146	9,074
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	119	150	165	125	62	5,402	13	0	0	51	0	12,059	18,146	9,074

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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**							0	0	0	0	0	0	0	0
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	1	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	17	18	9
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	3	21	5	0	0	0	0	0	0	0	0	0	0
37	342.5 Stores Equipment	0	0	0	0	0	0	2	0	0	0	0	667	706	353
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	2	2	1
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	3	4	2
42	347.5 Miscellaneous Equipment	0	0	1	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	16	17	9
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	4	23	5	0	0	2	0	0	0	0	706	747	374
49	**TOTAL RETIREMENTS**	0	4	23	5	0	0	2	0	0	0	0	706	747	374
50	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	**TOTAL PIS LESS LAND**	0	4	23	5	0	0	2	0	0	0	0	706	747	374

SCHEDULE OF WATER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 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	309.2 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	14,283	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	46,630	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	50,411	5.00%	2,521
27	333.4 Services	1,810	0.00%	0
28	334.4 Meters & Meter Installation	62,192	0.00%	0
29	335.4 Hydrants	42	0.00%	0
30	339.4 Other Plant & Miscellaneous	0	0.00%	0
31	GENERAL PLANT			
32	303.5 Land & Land Rights	1,419	0.00%	0
33	304.5 Structures & Improvements	13,406	0.00%	0
34	340.5 Office Furniture & Equipment	8,270	0.00%	0
35	340.51 Computer Equipment	20,036	0.00%	0
36	341.5 Transportation Equipment	11,968	0.00%	0
37	342.5 Stores Equipment	127	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	4,540	0.00%	0
39	344.5 Laboratory Equipment	2,745	0.00%	0
40	345.5 Power Operated Equipment	4,356	0.00%	0
41	346.5 Communication Equipment	2,258	0.00%	0
42	347.5 Miscellaneous Equipment	1,057	0.00%	0
43	348.5 Other Tangible Plant	840	0.00%	0
44	INTANGIBLE PLANT	0	0.00%	0
45	SUPPLY & PUMPING	39,416	0.00%	0
46	WATER TREATMENT PLANT	46,630	0.00%	0
47	TRANSMISSION & DISTRIBUTION	134,654	1.87%	2,521
48	GENERAL PLANT	71,022	0.00%	0
49	TOTAL PLANT IN SERVICE	291,722	0.86%	2,521
50	LAND & LAND RIGHTS	2,610	0.00%	0
51	TOTAL PIS LESS LAND	289,112	0.87%	2,521

6/6/95 11:38 AM A05W7.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER NON-USED AND USEFUL PLANT - 1995
SUMMARY

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995 - NON-USED & USEFUL			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	*Plant in Service*	2,521	0	2,521	A-5 (W)
2	Land	0	0	0	A-5 (W)
3	Accumulated Depreciation	(1,835)	0	(1,835)	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**	686	0	686	

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	08/30/93 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			
39	1996 Additions		
40	1996 Retirements		
41	1996 Adjustments		
42	1996 Net Additions		
43	12/31/96 Balance		

(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 - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(3) Net Additions	(4) Balance Per Books 12/31/95	(5) Utility Adjustments	(6) Adjusted Balance 12/31/95	(7) Balance Per Books	(8) Utility Adjustments	(9) Adjusted Utility Balance
			1995 ACCUMULATED DEPRECIATION				1995 AVERAGE 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	5,886	475	6,361	0	6,361	6,124	0	6,124
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	5,303	1,056	6,359	0	6,359	5,831	0	5,831
14	311.2 Pumping Equipment	(720)	86	(634)	0	(634)	(677)	0	(677)
15	339.2 Other Plant & Miscellaneous	186	44	230	0	230	208	0	208
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	1,045	2,122	3,167	0	3,167	2,106	0	2,106
20	321.3 Permeators	0	0	0	0	0	0	0	0
21	339.3 Other Plant & Miscellaneous	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
24	304.4 Structures & Improvements	0	0	0	0	0	0	0	0
25	330.4 Distribution Reservoirs	631	545	1,176	0	1,176	904	0	904
26	331.4 Transmission & Distribution	36,110	1,175	37,285	0	37,285	36,698	0	36,698
27	333.4 Services	380	45	425	0	425	403	0	403
28	334.4 Meters & Meter Installation	7,804	3,110	10,914	0	10,914	9,359	0	9,359
29	335.4 Hydrants	0	1	1	0	1	1	0	1
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	2,869	317	3,186	0	3,186	3,028	0	3,028
34	340.5 Office Furniture & Equipment	3,468	552	4,020	0	4,020	3,744	0	3,744
35	340.51 Computer Equipment	6,332	3,340	9,672	0	9,672	8,002	0	8,002
36	341.5 Transportation Equipment	7,637	1,289	8,926	0	8,926	8,281	0	8,281
37	342.5 Stores Equipment	37	7	44	0	44	40	0	40
38	343.5 Tools, Shop & Garage Equipment	2,146	282	2,428	0	2,428	2,287	0	2,287
39	344.5 Laboratory Equipment	310	183	493	0	493	402	0	402
40	345.5 Power Operated Equipment	4,153	359	4,512	0	4,512	4,332	0	4,332
41	346.5 Communication Equipment	965	226	1,191	0	1,191	1,078	0	1,078
42	347.5 Miscellaneous Equipment	148	54	202	0	202	175	0	175
43	348.5 Other Tangible Plant	819	84	903	0	903	861	0	861
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	10,655	1,661	12,316	0	12,316	11,486	0	11,486
46	**WATER TREATMENT PLANT**	1,045	2,122	3,167	0	3,167	2,106	0	2,106
47	**TRANSMISSION & DISTRIBUTION**	44,925	4,876	49,801	0	49,801	47,365	0	47,365
48	**GENERAL PLANT**	28,883	6,693	35,577	0	35,577	32,230	0	32,230
49	**TOTAL ACCUMULATED DEPRECIATION**	85,508	15,352	100,861	0	100,861	93,187	0	93,187

5/30/95 8:40 AM A09W1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Per Books Ave. Bal 1995
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	5,868	5,926	5,966	6,006	6,046	6,086	6,121	6,161	6,201	6,241	6,281	6,321	6,361	476	6,124
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	5,303	5,391	5,479	5,567	5,655	5,743	5,831	5,919	6,007	6,095	6,183	6,271	6,359	1,056	5,831
14	311.2 Pumping Equipment	(720)	(713)	(706)	(699)	(692)	(685)	(678)	(669)	(662)	(655)	(648)	(641)	(634)	86	(677)
15	339.2 Other Plant & Miscellaneous	186	190	194	198	202	206	206	210	214	218	222	226	230	44	208
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	1,045	1,222	1,399	1,576	1,753	1,930	2,105	2,282	2,459	2,636	2,813	2,990	3,167	2,122	2,106
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	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	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	631	676	721	766	811	856	906	951	996	1,041	1,086	1,131	1,176	545	904
26	331.4 Transmission & Distribution	36,110	36,208	36,306	36,404	36,502	36,600	36,697	36,795	36,893	36,991	37,089	37,187	37,285	1,175	36,698
27	333.4 Services	380	384	388	392	396	400	401	405	409	413	417	421	425	45	403
28	334.4 Meters & Meter Installation	7,804	8,053	8,322	8,581	8,840	9,099	9,360	9,619	9,878	10,137	10,396	10,655	10,914	3,110	9,359
29	335.4 Hydrants	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
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	2,869	2,897	2,925	2,953	2,980	3,008	3,035	3,063	3,091	3,119	3,147	3,175	3,186	317	3,028
34	340.5 Office Furniture & Equipment	3,468	3,514	3,560	3,606	3,652	3,698	3,744	3,790	3,836	3,882	3,928	3,974	4,020	552	3,744
35	340.51 Computer Equipment	6,332	6,610	6,888	7,166	7,444	7,722	8,004	8,282	8,560	8,838	9,116	9,394	9,672	3,340	8,002
36	341.5 Transportation Equipment	7,637	7,893	7,965	8,110	8,271	8,437	8,599	8,763	8,929	9,085	9,261	9,427	8,926	1,289	8,281
37	342.5 Stores Equipment	37	38	39	40	41	42	38	39	40	41	42	43	44	7	40
38	343.5 Tools, Shop & Garage Equipment	2,146	2,170	2,194	2,218	2,242	2,266	2,286	2,310	2,334	2,358	2,382	2,406	2,426	282	2,287
39	344.5 Laboratory Equipment	310	325	340	355	370	385	403	418	433	448	463	478	493	183	402
40	345.5 Power Operated Equipment	4,153	4,183	4,213	4,242	4,272	4,302	4,335	4,365	4,395	4,425	4,455	4,485	4,512	359	4,332
41	346.5 Communication Equipment	965	984	1,003	1,022	1,041	1,060	1,077	1,096	1,115	1,134	1,153	1,172	1,191	226	1,078
42	347.5 Miscellaneous Equipment	146	154	160	166	172	178	183	188	194	200	206	212	202	54	175
43	348.5 Other Tangible Plant	819	826	833	840	847	854	861	868	875	882	889	896	903	84	861
44	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**SUPPLY & PUMPING**	10,655	10,794	10,933	11,072	11,211	11,350	11,482	11,621	11,760	11,899	12,038	12,177	12,316	1,661	11,486
46	**WATER TREATMENT PLANT**	1,045	1,222	1,399	1,576	1,753	1,930	2,105	2,282	2,459	2,636	2,813	2,990	3,167	2,122	2,106
47	**TRANSMISSION & DISTRIBUTION**	44,925	45,331	45,737	46,143	46,549	46,955	47,395	47,771	48,177	48,583	48,989	49,395	49,801	4,876	47,395
48	**GENERAL PLANT**	28,863	29,503	30,120	30,717	31,332	31,952	32,594	33,183	33,803	34,423	35,043	35,663	35,577	6,699	32,230
49	**TOTAL WATER ACCUM. DEPR.**	85,508	86,850	88,188	89,508	90,845	92,187	93,516	94,857	96,199	97,541	98,883	100,226	100,861	15,362	93,167

1005

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Net Additions	(15) Average Net Additions 1995
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	238
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	175	177	177	177	177	177	177	2,122	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	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	45	45	45	45	45	50	45	45	45	45	45	45	545	273
26	331.4 Transmission & Distribution	98	98	98	98	98	97	98	98	98	98	98	98	1,175	588
27	333.4 Services	4	4	4	4	4	1	4	4	4	4	4	4	45	23
28	334.4 Meters & Meter Installation	259	259	259	259	259	261	259	259	259	259	259	259	3,110	1,555
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	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	28	28	27	28	28	27	28	28	28	28	28	11	317	158
34	340.5 Office Furniture & Equipment	46	46	46	46	46	46	46	46	46	46	46	46	552	276
35	340.51 Computer Equipment	278	278	278	278	278	282	278	278	278	278	278	278	3,340	1,670
36	341.5 Transportation Equipment	166	163	145	161	166	161	164	166	166	166	166	(501)	1,289	645
37	342.5 Stores Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	4
38	343.5 Tools, Shop & Garage Equipment	24	24	24	24	24	20	24	24	24	24	24	22	282	141
39	344.5 Laboratory Equipment	15	15	15	15	15	18	15	15	15	15	15	15	183	92
40	345.5 Power Operated Equipment	30	30	30	30	30	33	30	30	30	30	30	27	359	180
41	346.5 Communication Equipment	19	19	19	19	19	17	19	19	19	19	19	19	226	113
42	347.5 Miscellaneous Equipment	6	6	5	6	6	5	6	6	6	6	6	(10)	54	27
43	348.5 Other Tangible Plant	7	7	7	7	7	7	7	7	7	7	7	7	84	42
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	831
46	**WATER TREATMENT PLANT**	177	177	177	177	177	175	177	177	177	177	177	177	2,122	1,061
47	**TRANSMISSION & DISTRIBUTION**	406	406	406	406	406	410	406	406	406	406	406	406	4,876	2,440
48	**GENERAL PLANT**	620	616	597	615	620	612	618	620	620	620	620	(86)	6,693	3,346
49	**TOTAL NET ADDITIONS**	1,342	1,338	1,319	1,337	1,342	1,329	1,340	1,342	1,342	1,342	1,342	836	15,352	7,680

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: 960 / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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-8 (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) 1995 Gross Additions	(15) Average Gross Add. 1995
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	238
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	[illegible]	88	88	88	88	1,056	528
14	311.2 Pumping Equipment	7	7	7	7	7	9	7	7	7	7	7	7	[illegible]	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	175	177	177	177	177	177	177	2,122	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	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	45	45	45	45	45	50	45	45	45	45	45	45	545	273
26	331.4 Transmission & Distribution	98	98	98	98	98	97	98	98	98	98	98	98	1,175	588
27	333.4 Services	4	4	4	4	4	1	4	4	4	4	4	4	45	23
28	334.4 Meters & Meter Installation	259	259	259	259	259	261	259	259	259	259	259	259	3,110	1,555
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	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	28	28	28	28	28	27	28	28	28	28	28	28	335	168
34	340.5 Office Furniture & Equipment	46	46	46	46	46	46	46	46	46	46	46	46	552	276
35	340.51 Computer Equipment	278	278	278	278	278	282	278	278	278	278	278	278	3,340	1,670
36	341.5 Transportation Equipment	166	166	166	166	166	168	166	166	166	166	166	166	1,995	998
37	342.5 Stores Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	4
38	343.5 Tools, Shop & Garage Equipment	24	24	24	24	24	20	24	24	24	24	24	24	284	142
39	344.5 Laboratory Equipment	15	15	15	15	15	18	15	15	15	15	15	15	183	92
40	345.5 Power Operated Equipment	30	30	30	30	30	33	30	30	30	30	30	30	363	182
41	346.5 Communication Equipment	19	19	19	19	19	17	19	19	19	19	19	19	226	113
42	347.5 Miscellaneous Equipment	6	6	6	6	6	5	6	6	6	6	6	6	71	36
43	348.5 Other Tangible Plant	7	7	7	7	7	7	7	7	7	7	7	7	84	42
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	831
46	**WATER TREATMENT PLANT**	177	177	177	177	177	175	177	177	177	177	177	177	2,122	1,061
47	**TRANSMISSION & DISTRIBUTION**	406	406	406	406	406	410	406	406	406	406	406	406	4,876	2,440
48	**GENERAL PLANT**	620	620	620	620	620	620	620	620	620	620	620	620	7,440	3,723
49	**TOTAL GROSS ADDITIONS**	1,342	1,342	1,342	1,342	1,342	1,337	1,342	1,342	1,342	1,342	1,342	1,342	16,099	8,055

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Retirements	(15) Average Retirements 1995
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	1	0	0	0	0	0	0	0	0	17	18	9
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	3	21	5	0	8	2	0	0	0	0	667	706	353
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	2	2	1
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	3	4	2
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	1	0	0	0	0	0	0	0	0	16	17	9
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	4	23	5	0	8	2	0	0	0	0	706	747	374
49	**TOTAL RETIREMENTS**	0	4	23	5	0	8	2	0	0	0	0	706	747	374

SCHEDULE OF WATER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Total Adjustments	(15) Ave. Utility Adjustments 1995
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 - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 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	6,124	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	5,831	0.00%	0
14	311.2 Pumping Equipment	(677)	0.00%	0
15	339.2 Other Plant & Miscellaneous	208	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	2,106	0.00%	0
20	321.3 Permeators	0	0.00%	0
21	339.3 Other Plant & Miscellaneous	0	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	904	0.00%	0
26	331.4 Transmission & Distribution	36,898	5.00%	1,835
27	333.4 Services	403	0.00%	0
28	334.4 Meters & Meter Installation	9,359	0.00%	0
29	335.4 Hydrants	1	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	3,028	0.00%	0
34	340.5 Office Furniture & Equipment	3,744	0.00%	0
35	340.51 Computer Equipment	8,002	0.00%	0
36	341.5 Transportation Equipment	8,281	0.00%	0
37	342.5 Stores Equipment	40	0.00%	0
38	343.5 Tools, Shop & Garage Equipment	2,287	0.00%	0
39	344.5 Laboratory Equipment	402	0.00%	0
40	345.5 Power Operated Equipment	4,332	0.00%	0
41	346.5 Communication Equipment	1,078	0.00%	0
42	347.5 Miscellaneous Equipment	175	0.00%	0
43	348.5 Other Tangible Plant	861	0.00%	0
44	INTANGIBLE PLANT	0	0.00%	0
45	SUPPLY & PUMPING	11,486	0.00%	0
46	WATER TREATMENT PLANT	2,106	0.00%	0
47	TRANSMISSION & DISTRIBUTION	47,365	3.87%	1,835
48	GENERAL PLANT	32,230	0.00%	0
49	TOTAL	93,187	1.97%	1,835

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	**12/31/96 Balance**	

(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 - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 CONTRIBUTIONS IN AID OF CONSTRUCTION					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	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	1.87%	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 -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 12/31/94	(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 12/31/95	(15) Net Additions	(16) Average Balance 1995
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

1014

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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

1015

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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

1016

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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

1017

5/30/95 9:47 AM A12W5.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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

1018

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

5/30/95 9:48 AM A13W1.XLS

Note: May not cross foot due to rounding

SCHEDULE OF WATER ACCUMULATED AMORTIZATION OF CIAC - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		
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-95-0259-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	
40	1996 Retirements	
41	1996 Adjustments	
42	1996 Net Additions	
43	12/31/96 Balance	

(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 - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 ACCUMULATED AMORTIZATION OF CIAC					1995 AVERAGE BALANCE			1995 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	Net Additions	Balance Per Books 12/31/95	Utility Adjustments	Adjusted Balance 12/31/95	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	5,178	922	6,100	0	6,100	5,639	0	5,639	0.00%	0
4	Contributed Lines	0	0	0	0	0	0	0	0	3.87%	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**	5,178	922	6,100	0	6,100	5,639	0	5,639	0.00%	0

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

1021

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 8
Preparer: Kimball

Line No.	(1) Classification	(2) Balance Per Books 12/31/94	(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 12/31/95	(15) Net Additions	(16) Ave. Utility Balance 1995
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	5,178	5,255	5,332	5,409	5,486	5,563	5,638	5,715	5,792	5,869	5,946	6,023	6,100	922	5,639
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	5,178	5,255	5,332	5,409	5,486	5,563	5,638	5,715	5,792	5,869	5,946	6,023	6,100	922	5,639

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY NET ADDITIONS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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

1023

5/30/95 10:10 AM A14W3.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY GROSS ADDITIONS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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. 1995
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

1024

5/30/95 10:10 AM A14W4.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY RETIREMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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

1025

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Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF WATER CIAC BY CLASSIFICATION -1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 1995
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 -1995
CALCULATION OF PROPOSED ANNUAL AND MONTHLY AFUDC RATES

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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)

See Schedule A-15 for 1996.

Note: May not cross foot due to rounding.

SCHEDULE OF PRESENT AND PROPOSED AFUDC RATES - 1995
SUMMARY

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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

See Schedule A-15 for 1996.

SCHEDULE OF WATER ADVANCES FOR CONSTRUCTION - 1995
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	
17	1996 Adjustments	
18	**12/31/96 Balance**	

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/94	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 12/31/95	0
32	Average Balance	*0*
33	Non-used and Useful Percentage	
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF WATER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O & M expenses multiplied by the working capital percent.

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

(1)		(2)	(3)	(4)	(5)
		1995 WORKING CAPITAL ALLOWANCE			
Line No.	Description	Balance Per Books	Utility Adjustments	Adjusted Utility Balance	Supporting Schedules
1	Total Operation and Maintenance Expenses	46,533	0	46,533	B-1(W)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	5,817	0	5,817	

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Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
1	Utility Plant in Service	309,070,115	309,462,352	309,890,987	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,308,791	325,598,238	335,186,496	287,219,980
2	Construction in Process	6,947,933	8,036,833	9,548,746	11,590,639	13,360,405	14,112,844	13,193,554	12,886,140	13,293,585	11,406,974	11,473,435	11,452,647	6,725,170	6,837,625
3															
4	**GROSS UTILITY PLANT**	316,018,048	317,499,185	319,439,733	321,755,788	324,320,688	326,887,986	329,804,691	332,004,053	332,662,679	334,090,094	335,780,226	337,050,885	341,911,666	328,964,857
5															
6	Less: Accumulated Deprec.	(73,806,379)	(74,742,091)	(75,672,733)	(76,592,111)	(77,801,349)	(78,619,073)	(79,500,770)	(80,401,643)	(81,384,671)	(82,180,419)	(83,185,386)	(84,116,890)	(84,815,719)	(79,311,049)
7															
8	**NET UTILITY PLANT**	242,211,669	242,757,094	243,767,000	245,163,677	246,519,339	248,268,913	250,303,921	251,602,410	251,278,008	251,909,675	252,614,840	252,933,995	257,095,947	249,653,808
9															
10	Acquisition Adjustment	(1,524,068)	(1,524,068)	(1,524,068)	(1,524,068)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,739,340)	(1,631,714)
11	Accumulated Amortization	209,672	213,475	217,273	221,071	224,869	228,667	232,465	236,263	240,061	243,858	247,657	251,455	255,253	232,463
12															
13	**INVESTMENT IN UTILITY PLANT**	240,897,253	241,446,481	242,460,185	243,860,660	245,004,868	246,758,240	248,797,046	250,099,333	249,778,729	250,414,194	251,123,177	251,448,110	255,611,860	248,254,556
14															
15	Land Held For Resale	481,790	481,790	481,790	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	709,135	649,135	565,463
16	Bonds Receivable	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,220,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,185,000	2,202,500
17	Investment in Gas Assets	1,480,589	1,480,164	1,474,760	1,469,531	1,463,689	1,455,012	1,447,051	1,440,856	1,435,497	1,429,302	1,424,223	1,421,709	1,417,578	1,449,083
18															
19	**TOTAL OTHER INVESTMENTS**	4,182,379	4,181,954	4,176,550	4,398,666	4,392,824	4,384,147	4,341,186	4,334,991	4,329,632	4,323,437	4,316,358	4,315,844	4,251,713	4,217,046
20															
21	Cash	897,997	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	900,000	898,999
22	Special Deposits	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907	307,907
23	Restricted Cash	9,487,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,676,749	6,478,459	6,145,630	5,802,773	5,392,942	7,440,439
24	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
25	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
26	Temporary Cash Investments	8,000,000	5,590,636	4,547,695	2,544,794	2,845,882	3,093,354	2,781,628	927,555	109,368	932,402	1,876,515	1,576,289	1,077,480	4,538,740
27															
28	TOTAL CASH	18,795,354	15,727,069	14,640,304	12,163,521	11,898,094	11,747,238	11,147,945	9,065,324	8,095,538	8,720,282	9,331,566	8,688,483	7,779,843	13,287,599
29															

1031

5/30/95 10:12 AM A18W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - ASSETS - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/95	Test Year Simple Average Balance
33	Customer Accounts Receivable	3,842,823	3,894,195	3,805,757	3,828,103	3,928,015	3,955,501	3,960,774	3,898,094	3,824,778	3,955,639	3,877,158	4,029,340	4,013,813	3,928,318
34	Other Accounts Receivable	329,240	334,429	301,616	309,794	347,259	360,099	364,121	341,504	314,269	363,507	334,131	388,345	381,585	355,413
35	Allowance for Doubtful Accounts	(326,785)	(352,702)	(344,692)	(346,716)	(355,765)	(358,255)	(358,732)	(353,055)	(346,415)	(358,267)	(351,158)	(364,942)	(363,536)	(345,161)
36	Notes Receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Inventories	351,572	394,149	436,726	479,303	521,880	394,149	436,726	479,303	521,880	564,457	394,149	436,726	479,301	415,437
38	Prepaid Expenses	80,352	124,036	190,417	171,179	161,941	162,764	143,587	87,371	94,763	49,500	2,537	(54,426)	(1,389)	39,482
39	Accrued Interest Receivable	196,029	222,833	238,016	244,847	254,629	268,355	177,038	196,779	215,189	231,340	236,540	243,146	167,966	181,998
40	Unbilled Revenues	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	3,490,671	4,005,610	3,748,141
41	Misc Current Assets	179,933	187,203	190,743	194,283	197,823	201,413	204,953	208,493	212,033	215,623	219,163	222,703	226,243	203,088
42															
43	TOTAL CURRENT ASSETS	8,143,835	8,294,613	8,309,255	8,371,464	8,566,453	8,474,696	8,419,138	8,349,160	8,327,148	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,558,722	2,504,853	2,450,984	2,397,115	2,343,246	2,289,377	2,235,508	2,181,639	2,127,770	2,073,901	2,020,032	1,966,163	1,912,294	2,235,508
46	Extraordinary Abandonment	690,175	690,175	690,175	421,495	410,551	399,607	388,663	377,719	366,775	355,831	344,887	333,943	322,999	508,587
47	Regulatory Assets	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,488,413	2,358,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,668	1,654,961	1,767,933	1,863,905	2,182,627	2,278,099	2,374,578	2,667,300	2,737,272	1,755,715
49	Temporary Clearing Accounts	(7,890)	0	0	0	0	0	0	0	0	0	0	0	0	(3,945)
50	Clearing Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Deferred Rate Case Costs	1,963,777	1,946,374	1,955,679	1,967,727	2,004,913	2,007,283	2,075,088	2,064,047	2,101,803	2,184,439	2,207,324	2,244,637	2,322,397	2,143,087
52	Other Deferred Debits	5,707,993	5,747,570	5,787,296	5,836,622	5,871,114	5,971,406	6,005,898	6,077,425	6,102,637	6,134,861	6,166,885	6,198,909	6,230,933	5,969,463
53	Deferred Federal Income Taxes	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	14,013,106	12,890,077	13,451,592
54	Deferred State Income Taxes	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,719,605	3,888,166	3,803,886
55															
56	TOTAL DEFERRED ASSETS	31,906,059	31,887,454	32,221,773	32,059,070	32,166,616	32,543,758	32,694,214	32,805,859	33,102,936	33,228,255	33,304,830	33,632,676	32,661,087	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

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

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [ ]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple 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	5,344,894	5,469,703	5,354,841	5,211,842	5,412,211	5,712,234	6,041,086	6,179,495	6,061,408	6,403,926	6,498,701	7,049,634	8,154,458	6,749,676
4															
5	TOTAL STOCKHOLDERS EQUITY	78,177,299	78,302,108	78,187,246	78,044,247	78,244,616	78,544,639	78,873,491	79,011,900	78,893,813	79,236,331	79,331,106	79,882,039	80,986,863	79,582,081
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	80,814,090	80,763,304	80,735,279	80,707,109	80,493,793	80,465,330	79,936,720	79,907,961	78,879,053	78,849,995	78,820,788	78,791,425	79,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,959,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,046,245	103,017,038	102,987,675	103,640,583	104,325,462
12															
13	TOTAL CAPITALIZATION	183,187,639	183,261,662	183,118,775	182,947,606	182,934,659	183,206,219	183,006,461	183,116,111	181,969,116	182,282,576	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,787,900	1,488,905	1,402,219	1,390,411	1,765,200	2,652,343
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	2,021,536	2,023,203	2,024,878	2,026,563	2,038,258	2,039,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,858
18	Accounts Payable-Affiliates	1,734,406	1,898,777	792,845	980,799	1,168,753	1,356,707	1,544,661	1,732,615	650,266	838,220	1,026,174	1,214,128	(88,513)	833,947
19	Customer Deposits	1,697,673	1,703,034	1,708,412	1,713,808	1,719,222	1,724,653	1,730,102	1,735,568	1,741,052	1,746,554	1,752,074	1,757,611	1,763,167	1,730,420
20	Accrued Taxes Payable	3,255,004	3,802,620	4,159,360	2,412,421	2,967,857	3,511,665	4,163,766	4,595,178	4,954,773	5,597,553	6,002,174	4,847,215	4,406,982	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,706	892,800	966,787	1,342,636	1,718,543	1,739,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,106	53,273	53,442	53,611	53,780	53,950	52,113
23	Notes Payable	27,730	27,020	26,304	25,582	24,854	24,120	23,380	22,634	21,882	21,123	20,358	19,587	18,809	23,270
24	Accrued Liabilities	995,475	1,202,785	1,283,350	1,310,886	1,196,451	1,277,016	1,339,581	1,420,146	1,500,711	1,581,276	1,661,841	1,742,406	1,762,971	1,379,223
25															
26	TOTAL CURRENT LIABILITIES	15,514,090	12,695,225	12,751,790	11,713,644	12,542,990	13,785,413	15,181,958	13,959,899	13,723,991	14,898,545	15,385,666	14,869,968	13,947,058	14,730,574
27															

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5/30/95 10:12 AM A19W1.XLS

Note: May not cross foot due to rounding.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES - 1995

Company: SSU / All Plants
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [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 12/31/94	(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 12/31/95	(15) Test Year Simple Average Balance
28	Advances For Construction	4,238,230	4,482,400	4,726,570	4,970,740	5,214,910	5,459,080	5,703,250	5,947,420	6,191,590	6,435,760	6,679,930	6,924,100	7,168,270	5,703,250
29	Deferred Revenues	23,044	23,044	23,044	0	0	0	0	0	0	0	0	0	0	11,522
30	Other Deferred Credits	2,334,736	2,403,283	2,471,838	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,509	2,621,307	2,478,022
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	(341,716)	(313,181)	(284,646)	(336,111)	(307,576)	(279,041)	(330,506)	(301,971)	(273,436)	(324,901)	(296,366)	(267,831)	(319,296)	(330,506)
33	Other Accrued Reserves	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Contributions In Aid Construction	98,794,911	99,046,771	99,299,808	99,553,591	99,808,669	100,069,812	100,383,900	100,647,066	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,898)	(24,020,647)	(24,254,408)	(24,488,169)	(24,721,930)	(24,955,691)	(25,189,452)	(25,423,213)	(25,656,974)	(25,890,735)	(26,124,496)	(26,358,257)	(26,592,018)	(25,189,452)
36	Deferred Investment Tax Credit	1,404,513	1,400,696	1,396,879	1,393,061	1,389,244	1,385,426	1,381,609	1,377,792	1,373,974	1,370,157	1,366,340	1,362,522	1,358,705	1,381,609
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	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	19,227,003	21,155,740	20,191,372
39															
40	TOTAL DEFERRED CREDITS	105,225,151	105,580,685	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,578,857	107,940,877	108,219,516	108,577,311	108,934,394	110,639,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,908,062	305,399,529	304,654,667	303,633,984	305,198,839	306,311,119	308,474,076	309,214,085	306,570,488

1034

Note: May not [illegible] due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENTS - 1995
ACCUMULATED AMORTIZATION AND NON-USED & USEFUL CALCULATION

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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			09/30/93 Balance Per Docket No. 940091-WS	0	
1	Order No. PSC-95-0268-FOF-WS Dated 02/28/95	0		Order No. PSC-95-0268-FOF-WS Dated 02/28/95		
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	0	12/31/95 BALANCE	0	0
12				1996 Amortization Expense		
13	12/31/96 BALANCE			12/31/96 BALANCE		

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:	1995	Supporting Schedules	Recap Schedules
14	Average Balance	0	Above	
15	Composite Non-Used & Useful Plant in Service - %	0.87%	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 - %	1.97%	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 - 1995
DEFERRED DEBITS

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [

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	**12/31/94 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	12/31/95 Balance	0	0	0	
16					
17	**Total Amortization Expense 12/31/95**		0		B-1 (W)
18	**Average Rate Base Balance 12/31/95**			0	A-1 (W)

SCHEDULE OF WATER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the calculation of net operating income for the last 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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUESTED OPERATING INCOME Requested Revenue Increase	(6) Requested Income	(7) Requested Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**							
2	Water Sales	45,780	0	45,780	14,201	59,981	31.02%	B-4(W), B-3(W)
3	Other Revenue	165	0	165	0	165		B-4(W)
4	**TOTAL OPERATING REVENUES**	45,945	0	45,945	14,201	60,146		
5	**OPERATING EXPENSES:**							
6	Operation and Maintenance	46,533	0	46,533	0	46,533		B-5(W)
7	Depreciation net of CIAC Amort	15,118	0	15,118	0	15,118		B-13(W)
8	Amortization	0	0	0	0	0		B-18(W),A-21(W)
9	Taxes Other Than Income	4,005	2,431	6,436	639 (A)	7,075		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(11,709)	(938)	(12,647)	5,232 (B)	(7,415)		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	53,947	1,493	55,440	5,871	61,311		
12	**NET OPERATING INCOME**	(8,002)	(1,493)	(9,495)	8,330	(1,165)		
13	**RATE BASE**	183,721	0	183,721		183,721		A-1(W)
14	**RATE OF RETURN**	(4.36%)		(5.17%)		(0.63%)		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 - 1995
PRESENT AND REQUIRED

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 PRESENT OPERATING INCOME Income Per Books	(3) Utility Adjustments	(4) Utility Adjusted Income	(5) 1995 REQUIRED OPERATING INCOME Required Revenue Increase		(6) Required Income	(7) Required Revenue Increase %	(8) Supporting Schedules
1	**OPERATING REVENUES:**								
2	Water Sales	45,780	0	45,780	47,004		92,784	102.67%	B-4(W),B-3(W)
3	Other Revenue	165	0	165	0		165		B-4(W)
4	**TOTAL OPERATING REVENUES**	45,945	0	45,945	47,004		92,949		
5	**OPERATING EXPENSES:**								
6	Operation and Maintenance	46,533	0	46,533	0		46,533		B-5(W)
7	Depreciation net of CIAC Amort	15,118	0	15,118	0		15,118		B-13(W)
8	Amortization	0	0	0	0		0		B-18(W), A-21(W)
9	Taxes Other Than Income	4,005	2,431	6,436	2,115	(A)	8,551		B-15(W),B-1(W)3/3
10	Provision for Income Taxes	(11,709)	(938)	(12,647)	17,316	(B)	4,669		B-16(W),B-1(W)3/3
11	**TOTAL OPERATING EXPENSES**	53,947	1,493	55,440	19,431		74,871		
12	**NET OPERATING INCOME**	(8,002)	(1,493)	(9,495)	27,573		18,078		
13	**RATE BASE**	183,721	0	183,721			183,721		A-1(W)
14	**RATE OF RETURN**	(4.36%)		(5.17%)			9.84%		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.

5/30/95 11:49 AM B01W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF WATER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 (%)	11.19%	-13.92%	D-1(W)	
3	Rate of Return (%)	9.84%	-0.63%	D-1(W)	
4	**REVENUE ADJUSTMENTS:**				
5	Rate Base	183,721	183,721	A-1(W)	
6	Required / Requested Income (L3 x L5)	18,078	(1,165)		
7	Adjusted Income Under Present Rates	(9,495)	(9,495)	B-1(W)1/3,2/3	
8	Income Deficiency (L6 - L7)	27,573	8,330		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425	(23,057)	
10	*Revenue adjustment Before RAF (L8 / L9)*	44,889	13,562		
11	RAF Conversion Factor	95.50%	95.50%		
12	**REVENUE ADJ. WITH RAF (L10 / L11)**	47,004	14,201		B-1(W)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	44,889	13,562		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	17,316	5,232		B-1(W)1/3,2//3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,115	639		B-1(W)1/3,2//3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	***NET INCOME INCREASE (L12 - (L16 + L18)***	27,573	8,330		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.

1995 INTERIM REQUIRED RATE OF RETURN CALCULATION

Line No.	Class of Capital	(1) Ratio	(2) Cost Rate	(3) Weighted Cost
21	Long-Term Debt	56.66%	8.91%	5.05%
22	Customer Deposits	0.90%	6.00%	0.05%
23	Deferred ITC	0.74%	9.86%	0.07%
24	Short Term Debt	0.00%	0.00%	0.00%
25	Preferred Stock	0.00%	0.00%	0.00%
26	Common Equity	42.49%	11.19%	4.76%
27	Adjustment for Gas	(0.79%)	11.19%	(0.09%)
28	TOTAL	100.00%		9.84%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT WATER OPERATING INCOME - 1995

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	0	
9			
10	2.	0	
11			
12	3.	0	
13			
14	4.	0	
15			
16	5.	0	
17			
18	6.	0	
19			
20	7.	0	
21			
22		0	
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. Property Tax Adjustment for New Acquisitions	2,456	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(25)	
41			
42		2,431	
43	F. INCOME TAXES:		B-16(W)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	(938)	
45			
46	2.	0	
47			
48		(938)	
49			
50			
51	TOTAL WATER INCOME ADJUSTMENTS	1,493	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**WATER SALES:**			
2	460 Unmetered Water Revenue	0	0	0
3	461.1 Metered - Residential	42,303	0	42,303
4	461.2 Metered - Commercial	3,477	0	3,477
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	45,780	0	45,780
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**	45,780	0	45,780
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**	45,945	0	45,945

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL O & M EXPENSES

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 TOTAL O & M (.1 - .8) Per Books O & M	(3) Adjustments	(4) Adjusted O & M	(5) 1995 DIRECT O & M (.1 - .6) Per Books O & M	(6) Adjustments	(7) Adjusted O & M	(8) 1995 ALLOCATED CUST ACCTS (.7) Per Books O & M	(9) Adjustments	(10) Adjusted O & M	(11) 1995 ALLOCATED A & G (.8) Per Books O & M	(12) Adjustments	(13) Adjusted O & M
1	601 Salaries & Wages - Employees	18,623	0	18,623	1,108	0	1,108	4,832	0	4,832	12,683	0	12,683
2	603 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	604 Employee Pensions & Benefits	4,625	0	4,625	275	0	275	1,200	0	1,200	3,150	0	3,150
4	610 Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615 Purchased Power	5,908	0	5,908	5,665	0	5,665	17	0	17	226	0	226
6	616 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
7	618 Chemicals	318	0	318	318	0	318	0	0	0	0	0	0
8	620 Materials & Supplies	2,700	0	2,700	1,830	0	1,830	267	0	267	604	0	604
9	631 Contractual Services - Eng.	101	0	101	0	0	0	0	0	0	101	0	101
10	632 Contractual Services - Acct.	536	0	536	0	0	0	0	0	0	536	0	536
11	633 Contractual Services - Legal	323	0	323	0	0	0	0	0	0	323	0	323
12	634 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
13	635 Contractual Services - Other	3,290	0	3,290	2,456	0	2,456	0	0	0	834	0	834
14	641 Rental of Real Building/Real Property	480	0	480	0	0	0	0	0	0	480	0	480
15	642 Rental of Equipment	28	0	28	6	0	6	0	0	0	22	0	22
16	650 Transportation Expense	423	0	423	0	0	0	189	0	189	235	0	235
17	656 Insurance - Vehicle	368	0	368	0	0	0	0	0	0	368	0	368
18	657 Insurance - General Liability	756	0	756	0	0	0	0	0	0	756	0	756
19	658 Insurance - Workman's Comp	333	0	333	20	0	20	86	0	86	227	0	227
20	659 Insurance - Other	75	0	75	0	0	0	0	0	0	75	0	75
21	660 Advertising Expense	82	0	82	0	0	0	0	0	0	82	0	82
22	666 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667 Reg. Comm. Exp. - Other	182	0	182	0	0	0	0	0	0	182	0	182
24	670 Bad Debt Expense	657	0	657	0	0	0	657	0	657	0	0	0
25	675 Miscellaneous Expenses	6,725	0	6,725	1,357	0	1,357	1,647	0	1,647	3,721	0	3,721
26	TOTAL WATER O & M EXPENSES	46,533	0	46,533	13,035	0	13,035	8,894	0	8,894	24,803	0	24,803

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

1042

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O & M BY MONTH (6XX.1 - 6XX.8)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1,569	1,468	1,662	1,596	1,586	1,581	1,539	1,537	1,512	1,556	1,498	1,520	18,623	0	18,623
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	390	365	413	396	394	393	382	382	375	386	372	377	4,625	0	4,625
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	492	491	493	493	492	493	492	492	492	493	492	492	5,908	0	5,908
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	26	26	26	26	26	32	26	26	26	26	26	26	318	0	318
8	620.1-.8 Materials & Supplies	226	220	232	227	227	232	223	223	222	224	221	222	2,700	0	2,700
9	631.1-.8 *Contractual Services - Eng.*	8	8	9	9	9	8	8	8	8	9	8	8	101	0	101
10	632.1-.8 Contractual Services - Acct.	44	42	46	46	45	45	45	45	44	45	44	44	536	0	536
11	633.1-.8 Contractual Services - Legal	27	26	28	28	27	27	27	27	27	27	26	27	323	0	323
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*	269	270	264	274	272	268	279	279	279	279	277	279	3,269	0	3,269
14	641.1-.8 Rental of Real Building/Real Property	39	38	41	41	40	40	40	40	40	41	38	40	480	0	480
15	642.1-.8 Rental of Equipment	2	2	3	2	2	3	2	2	2	2	2	2	28	0	28
16	650.1-.8 Transportation Expense	35	33	36	36	36	35	36	36	35	36	35	35	423	0	423
17	656.1-.8 Insurance - Vehicle	30	29	32	31	31	31	31	31	30	31	30	30	366	0	366
18	657.1-.8 Insurance - General Liability	62	60	65	65	64	63	63	63	63	64	62	63	756	0	756
19	658.1-.8 Insurance - Workman's Comp	28	26	30	29	28	28	28	27	27	28	27	27	333	0	333
20	659.1-.8 Insurance - Other	6	6	6	6	6	6	6	6	6	6	6	6	75	0	75
21	660.1-.8 Advertising Expense	7	6	7	7	7	7	7	7	7	7	7	7	82	0	82
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	15	14	16	16	15	15	15	15	15	15	15	15	182	0	182
24	670.1-.8 Bad Debt Expense	55	50	58	55	55	55	56	55	54	58	54	55	657	0	657
25	675.1-.8 Miscellaneous Expenses	573	536	613	577	576	574	550	549	541	559	537	543	6,725	0	6,725
26	**TOTAL WATER O & M EXPENSES**	3,904	3,717	4,075	3,960	3,939	3,934	3,857	3,853	3,806	3,866	3,779	3,820	46,832	0	46,532

Notes:
(1) Employee Pensions & Benefits is calculated as 24.63% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSES BY MONTH (6XX.1 - 6XX.6)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL DIRECT O & M (.1 - .6) 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	601.1-.6 Salaries & Wages - Employees	121	97	165	105	112	125	63	65	63	88	64	61	1,108	0	1,108
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	30	24	41	26	28	31	16	16	16	17	16	15	275	0	275
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	0	5,665
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	26	26	26	26	26	32	26	26	26	26	26	26	318	0	318
8	620.1-.6 Materials & Supplies	154	152	158	153	154	160	150	150	150	150	150	150	1,830	0	1,830
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	200	204	193	203	201	196	210	209	210	209	209	210	2,456	0	2,456
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	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	129	116	154	121	124	127	97	96	97	100	98	96	1,357	0	1,357
26	TOTAL WATER DIRECT O & M EXPENSES	1,135	1,093	1,213	1,108	1,120	1,149	1,035	1,037	1,034	1,043	1,036	1,031	13,035	0	13,035

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

1044

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

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (6XX.7)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	404	369	409	406	407	401	412	408	398	413	398	407	4,832	0	4,832
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	100	92	101	101	101	100	102	101	99	103	99	101	1,200	0	1,200
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	17	0	17
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	22	20	23	22	22	22	23	23	22	23	22	22	267	0	267
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	16	14	16	16	16	16	16	16	16	16	16	16	189	0	189
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	7	7	7	7	7	7	7	7	7	7	7	7	86	0	86
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	55	50	56	55	55	55	56	55	54	56	54	55	657	0	657
25	675.7 Miscellaneous Expenses	138	126	139	138	139	137	141	139	136	141	136	139	1,647	0	1,647
26	TOTAL WATER ALLOCATED CUST ACCTS EXP.	744	679	752	747	748	739	759	751	732	760	734	750	8,894	0	8,894

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (6XX.8)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	1,044	1,003	1,087	1,085	1,068	1,055	1,063	1,065	1,052	1,075	1,038	1,051	12,683	0	12,683
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	259	249	270	270	265	262	264	264	261	267	257	261	3,150	0	3,150
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	19	18	19	19	19	19	19	19	19	19	18	19	226	0	226
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	50	48	52	52	51	50	51	51	50	51	49	50	604	0	604
9	631.8 Contractual Services - Eng.	8	8	9	9	9	8	8	8	8	9	8	8	101	0	101
10	632.8 Contractual Services - Acct.	44	42	46	46	45	45	45	45	44	45	44	44	536	0	536
11	633.8 Contractual Services - Legal	27	26	28	28	27	27	27	27	27	27	26	27	323	0	323
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	69	66	71	71	70	69	70	70	69	71	68	69	834	0	834
14	641.8 Rental of Real Building/Real Property	39	38	41	41	40	40	40	40	40	41	38	40	480	0	480
15	642.8 Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22
16	650.8 Transportation Expense	19	19	20	20	20	20	20	20	19	20	19	19	235	0	235
17	656.8 Insurance - Vehicle	30	29	32	31	31	31	31	31	30	31	30	30	368	0	368
18	657.8 Insurance - General Liability	62	60	65	65	64	63	63	63	63	64	62	63	756	0	756
19	658.8 Insurance - Workmen's Comp	19	18	19	19	19	19	19	19	19	19	19	19	227	0	227
20	659.8 Insurance - Other	6	6	6	6	6	6	6	6	6	6	6	6	75	0	75
21	660.8 Advertising Expense	7	6	7	7	7	7	7	7	7	7	7	7	82	0	82
22	666.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8 Reg. Comm. Exp. - Other	15	14	16	16	15	15	15	15	15	15	15	15	182	0	182
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	306	294	319	316	313	310	312	312	309	315	304	308	3,721	0	3,721
26	TOTAL WATER ALLOCATED A & G EXPENSES	2,025	1,945	2,110	2,106	2,071	2,046	2,063	2,065	2,040	2,085	2,009	2,039	24,603	0	24,603

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

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Note: May not cross-foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (6XX.1 - 6XX.8)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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
Recap Schedule: B-3(W)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
						TOTAL UTILITY ADJUSTMENTS TO O&M EXPENSES							
Line No.	Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.8 Salaries & Wages - Employees	18,623	0	0	0	0	0	0	0	0	0	0	18,623
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	4,625	0	0	0	0	0	0	0	0	0	0	4,625
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	0	0	0	0	0	0	0	0	0	5,908
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	0	0	0	0	0	0	0	0	0	0	318
8	620.1-.8 Materials & Supplies	2,700	0	0	0	0	0	0	0	0	0	0	2,700
9	631.1-.8 Contractual Services - Eng.	101	0	0	0	0	0	0	0	0	0	0	101
10	632.1-.8 Contractual Services - Acct.	536	0	0	0	0	0	0	0	0	0	0	536
11	633.1-.8 Contractual Services - Legal	323	0	0	0	0	0	0	0	0	0	0	323
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	3,290	0	0	0	0	0	0	0	0	0	0	3,290
14	641.1-.8 Rental of Real Building/Real Property	480	0	0	0	0	0	0	0	0	0	0	480
15	642.1-.8 Rental of Equipment	28	0	0	0	0	0	0	0	0	0	0	28
16	650.1-.8 Transportation Expense	423	0	0	0	0	0	0	0	0	0	0	423
17	656.1-.8 Insurance - Vehicle	368	0	0	0	0	0	0	0	0	0	0	368
18	657.1-.8 Insurance - General Liability	756	0	0	0	0	0	0	0	0	0	0	756
19	658.1-.8 Insurance - Workman's Comp	333	0	0	0	0	0	0	0	0	0	0	333
20	659.1-.8 Insurance - Other	75	0	0	0	0	0	0	0	0	0	0	75
21	660.1-.8 Advertising Expense	82	0	0	0	0	0	0	0	0	0	0	82
22	666.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.1-.8 Reg. Comm. Exp. - Other	182	0	0	0	0	0	0	0	0	0	0	182
24	670.1-.8 Bad Debt Expense	657	0	0	0	0	0	0	0	0	0	0	657
25	675.1-.8 Miscellaneous Expenses	6,725	0	0	0	0	0	0	0	0	0	0	6,725
26	TOTAL WATER O & M EXPENSES	46,533	0	0	0	0	0	0	0	0	0	0	46,533

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (6XX.1 - 6XX.6)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.1-.6	Salaries & Wages - Employees	1,108	0	0	0	0	0	0	0	0	0	0	1,108
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	275	0	0	0	0	0	0	0	0	0	0	275
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	0	0	0	0	0	0	0	0	5,665
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	0	0	0	0	0	0	0	0	0	0	318
8	620.1-.6	Materials & Supplies	1,830	0	0	0	0	0	0	0	0	0	0	1,830
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	0	0	0	0	0	0	0	0	0	0	2,456
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	8	0	0	0	0	0	0	0	0	0	0	8
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	20	0	0	0	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	0	0	0	0	0	0	0	0	0	0	1,357
26	TOTAL WATER DIRECT O & M EXPENSES		13,035	0	0	0	0	0	0	0	0	0	0	13,035

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross-foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (6XX.7)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED CUSTOMER ACCOUNTS EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.7	Salaries & Wages - Employees	4,832	0	0	0	0	0	0	0	0	0	0	4,832
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	1,200	0	0	0	0	0	0	0	0	0	0	1,200
4	610.7	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.7	Purchased Power	17	0	0	0	0	0	0	0	0	0	0	17
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	0	0	0	0	0	0	0	0	0	0	267
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	0	0	0	0	0	0	0	0	0	0	189
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	86	0	0	0	0	0	0	0	0	0	0	86
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	0	0	0	0	0	0	0	0	0	657
25	675.7	Miscellaneous Expenses	1,647	0	0	0	0	0	0	0	0	0	0	1,647
26		TOTAL WATER CUSTOMER ACCOUNT EXPENSES	8,894	0	0	0	0	0	0	0	0	0	0	8,894

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF WATER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 ALLOCATED A&G EXPENSES							
Line No.		Account No. and Name	Per Books O & M	Marco Shores Purchased Water									Net Adjustments	Total Adjusted O & M
1	601.8	Salaries & Wages - Employees	12,683	0	0	0	0	0	0	0	0	0	0	12,683
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	3,150	0	0	0	0	0	0	0	0	0	0	3,150
4	610.8	Purchased Water	0	0	0	0	0	0	0	0	0	0	0	0
5	615.8	Purchased Power	226	0	0	0	0	0	0	0	0	0	0	226
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	0	0	0	0	0	0	0	0	0	0	604
9	631.8	Contractual Services - Eng.	101	0	0	0	0	0	0	0	0	0	0	101
10	632.8	Contractual Services - Acct.	536	0	0	0	0	0	0	0	0	0	0	536
11	633.8	Contractual Services - Legal	323	0	0	0	0	0	0	0	0	0	0	323
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	0	0	0	0	0	0	0	0	0	0	834
14	641.8	Rental of Real Building/Real Property	480	0	0	0	0	0	0	0	0	0	0	480
15	642.8	Rental of Equipment	22	0	0	0	0	0	0	0	0	0	0	22
16	650.8	Transportation Expense	235	0	0	0	0	0	0	0	0	0	0	235
17	656.8	Insurance - Vehicle	368	0	0	0	0	0	0	0	0	0	0	368
18	657.8	Insurance - General Liability	756	0	0	0	0	0	0	0	0	0	0	756
19	658.8	Insurance - Workman's Comp	227	0	0	0	0	0	0	0	0	0	0	227
20	659.8	Insurance - Other	75	0	0	0	0	0	0	0	0	0	0	75
21	660.8	Advertising Expense	82	0	0	0	0	0	0	0	0	0	0	82
22	666.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
23	667.8	Reg. Comm. Exp. - Other	182	0	0	0	0	0	0	0	0	0	0	182
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	0	0	0	0	0	0	0	0	0	0	3,721
26	TOTAL WATER A & G EXPENSES		24,603	0	0	0	0	0	0	0	0	0	0	24,603

Notes:
(1) Employee Pensions & Benefits is calculated as 24.83% of monthly Salaries & Wages - Employees.
(2) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %
1	601.1-.8	Salaries & Wages - Employees	0	18,823	18,823	100.00%
2	603.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.8	Employee Pensions & Benefits	0	4,825	4,825	100.00%
4	610.1-.8	Purchased Water	0	0	0	0.00%
5	615.1-.8	Purchased Power	0	5,908	5,908	100.00%
6	616.1-.8	Fuel for Power Production	0	0	0	0.00%
7	618.1-.8	Chemicals	0	318	318	100.00%
8	620.1-.8	Materials & Supplies	0	2,700	2,700	100.00%
9	631.1-.8	Contractual Services - Eng.	0	101	101	100.00%
10	632.1-.8	Contractual Services - Acct.	0	536	536	100.00%
11	633.1-.8	Contractual Services - Legal	0	323	323	100.00%
12	634.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
13	635.1-.8	Contractual Services - Other	0	3,290	3,290	100.00%
14	641.1-.8	Rental of Real Building/Real Property	0	480	480	100.00%
15	642.1-.8	Rental of Equipment	0	28	28	100.00%
16	650.1-.8	Transportation Expense	0	423	423	100.00%
17	656.1-.8	Insurance - Vehicle	0	368	368	100.00%
18	657.1-.8	Insurance - General Liability	0	756	756	100.00%
19	658.1-.8	Insurance - Workman's Comp	0	333	333	100.00%
20	659.1-.8	Insurance - Other	0	75	75	100.00%
21	660.1-.8	Advertising Expense	0	82	82	100.00%
22	666.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
23	667.1-.8	Reg. Comm. Exp. - Other	0	182	182	100.00%
24	670.1-.8	Bad Debt Expense	0	657	657	100.00%
25	675.1-.8	Miscellaneous Expenses	0	6,725	6,725	100.00%
26	**TOTAL WATER O & M EXPENSES**		0	46,533	46,533	100.00%
27	**TOTAL (LESS ACCTS 666 & 667)**		0	46,351	46,351	100.00%

NOTE: See Volume II for variance explanations.

5/30/95 11:55 AM B07W1.XLS

Note: May not cross foot due to rounding.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (6XX.1 - 6xx.6)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.1-.6 Salaries & Wages - Employees	0	1,108	1,108	100.00%
2	603.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.1-.6 Employee Pensions & Benefits	0	275	275	100.00%
4	610.1-.6 Purchased Water	0	0	0	0.00%
5	615.1-.6 Purchased Power	0	5,665	5,665	100.00%
6	616.1-.6 Fuel for Power Production	0	0	0	0.00%
7	618.1-.6 Chemicals	0	318	318	100.00%
8	620.1-.6 Materials & Supplies	0	1,830	1,830	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	2,456	2,456	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	6	6	100.00%
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	0	20	20	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	1,357	1,357	100.00%
26	**TOTAL WATER O & M EXPENSES**	0	13,035	13,035	100.00%
27	**TOTAL (LESS ACCTS 666 & 667)**	0	13,035	13,035	100.00%

NOTE: See Volume II for variance explanations.

COMPARISON OF WATER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF CUSTOMER ACCOUNTS EXPENSE (6XX.7)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(2) Interim Test Year Ended 12/31/95	(3) (3 - 2) Difference Amount	(4) (4 / 2) Difference %
1	601.7	Salaries & Wages - Employees	0	4,832	4,832	100.00%
2	603.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	604.7	Employee Pensions & Benefits	0	1,200	1,200	100.00%
4	610.7	Purchased Water	0	0	0	0.00%
5	615.7	Purchased Power	0	17	17	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	267	267	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	189	189	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	86	86	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	657	657	100.00%
25	675.7	Miscellaneous Expenses	0	1,647	1,647	100.00%
26	**TOTAL WATER O & M EXPENSES**		0	8,894	8,895	100.00%
27	**TOTAL (LESS ACCTS 666 & 667)**		0	8,894	8,895	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 - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (6XX.8)

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) (3 - 2) Difference Amount	(5) (4 / 2) Difference %
1	601.8	Salaries & Wages - Employees		0	12,683	12,683	100.00%
2	603.8	Salaries & Wages - Officers, Etc.		0	0	0	0.00%
3	604.8	Employee Pensions & Benefits		0	3,150	3,150	100.00%
4	610.8	Purchased Water		0	0	0	0.00%
5	615.8	Purchased Power		0	226	226	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	604	604	100.00%
9	631.8	Contractual Services - Eng.		0	101	101	100.00%
10	632.8	Contractual Services - Acct.		0	536	536	100.00%
11	633.8	Contractual Services - Legal		0	323	323	100.00%
12	634.8	Contractual Services - Mgmt Fees		0	0	0	0.00%
13	635.8	Contractual Services - Other		0	834	834	100.00%
14	641.8	Rental of Real Building/Real Property		0	480	480	100.00%
15	642.8	Rental of Equipment		0	22	22	100.00%
16	650.8	Transportation Expense		0	235	235	100.00%
17	656.8	Insurance - Vehicle		0	368	368	100.00%
18	657.8	Insurance - General Liability		0	756	756	100.00%
19	658.8	Insurance - Workman's Comp		0	227	227	100.00%
20	659.8	Insurance - Other		0	75	75	100.00%
21	660.8	Advertising Expense		0	82	82	100.00%
22	666.8	Reg. Comm. Exp. - Rate Case Amort.		0	0	0	0.00%
23	667.8	Reg. Comm. Exp. - Other		0	182	182	100.00%
24	670.8	Bad Debt Expense		0	0	0	0.00%
25	675.8	Miscellaneous Expenses		0	3,721	3,721	100.00%
26	TOTAL WATER O & M EXPENSES			0	24,603	24,605	100.00%
27	TOTAL (LESS ACCTS 666 & 667)			0	24,421	24,423	100.00%

NOTE: See Volume II for variance explanations.

5/30/95 1:40 PM B07W4.XLS

Note: May not cross foot due to rounding

CONTRACTUAL SERVICES - 1995

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 - 1995

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

FPSC
Schedule: B-10
Page 1 of 1
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	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
2					
3					
4					
5					
6					
7					
8	Estimate Through				
9	[ ] PAA				
10	[x] Commission Hearing				
11					
12	Amortization Period 4 Years				
13	Explanation if different from Section 367.0816, Florida Statutes:				
14					
15	Amortization of Rate Case Expense:		(A) Total	Water	
16					
17					
18	Prior Unamortized Rate Case Expense				
19	Marco Island	Docket No. 920655-WS	$134,310		
20	GIGA	Docket No. 920199-WS	840,374		
21	Lehigh	Docket No. 911188-WS	99,988		
22			1,074,672		
23	Current Rate Case Expense				
24					
25	Total Projected Rate Case Expense				
26					
27	Annual Amortization		$373,256	$0	
28					
29	Method of Allocation Between Plants:				
30	Average Number of Customers (Plant Specific)				
31	See Volume II, Allocation of 1995 Rate Case Expense for detail.				
32					

ANALYSIS OF MAJOR WATER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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.**			

5/30/95 1:40 PM B11W.XLS

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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 Blanket Additions	Average No. of Customers (Total Company)	A-5 (W)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-9 (W)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (W)
21			
22			
23			
24			
25			
26	B-SCHEDULES (INCOME STATEMENT):		
27			
28			
29			

30	Allocated Items	Allocation Basis	Recap Schedules
31			
32	(A) Customer Accounts Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-5 (W)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-16 (W)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-5 (W)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (W)

Note: May not cross foot due to rounding

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF CIAC AMORTIZATION EXPENSE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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		1995 DEPRECIATION EXPENSE			1995 USED & USEFUL DEPRECIATION EXPENSE		
Line No.	Account No. and Name		1995 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									0	
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									0	
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									0	
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.	46,630	22	4.55%	2,122	0	2,122	0.00%	0	2,122
20	321.3	Permeators	0	5	20.00%	0	0	0	0.00%	0	0
21	339.3	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
22	TRANSMISSION & DISTRIBUTION									0	
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	50,411	43	2.33%	1,175	0	1,175	5.00%	59	1,116
27	333.4	Services	1,810	40	2.50%	45	0	45	0.00%	0	45
28	334.4	Meters & Meter Installation	62,192	20	5.00%	3,110	0	3,110	0.00%	0	3,110
29	335.4	Hydrants	42	45	2.22%	1	0	1	0.00%	0	1
30	339.4	Other Plant & Misc.	0	25	4.00%	0	0	0	0.00%	0	0
31	GENERAL PLANT									0	
32	303.5	Land & Land Rights	1,419	NA	NA	0	0	0	0.00%	0	0
33	304.5	Structures & Improvements	13,406	40	2.50%	335	0	335	0.00%	0	335
34	340.5	Office Furniture & Equipment	8,270	15	6.67%	552	0	552	0.00%	0	552
35	340.51	Computer Equipment	20,036	6	16.67%	3,340	0	3,340	0.00%	0	3,340
36	341.5	Transportation Equipment	11,968	6	16.67%	1,995	0	1,995	0.00%	0	1,995
37	342.5	Stores Equipment	127	18	5.56%	7	0	7	0.00%	0	7
38	343.5	Tools, Shop & Garage	4,540	16	6.25%	284	0	284	0.00%	0	284
39	344.5	Laboratory Equipment	2,745	15	6.67%	183	0	183	0.00%	0	183
40	345.5	Power Operated Equipment	4,356	12	8.33%	363	0	363	0.00%	0	363
41	346.5	Communication Equipment	2,258	10	10.00%	226	0	226	0.00%	0	226
42	347.5	Miscellaneous Equipment	1,057	15	6.67%	71	0	71	0.00%	0	71
43	348.5	Other Tangible Plant	840	10	10.00%	84	0	84	0.00%	0	84
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	46,630		4.55%	2,122	0	2,122	0.00%	0	2,122
47		TRANSMISSION & DISTRIBUTION	134,654		3.62%	4,876	0	4,876	1.21%	59	4,817
48		GENERAL PLANT	71,022		10.48%	7,440	0	7,440	0.00%	0	7,440
49		TOTAL DEPRECIATION EXPENSE	291,722		5.52%	16,099	0	16,099	0.37%	59	16,040
50		LESS: AMORTIZATION OF CIAC				(922)	0	(922)		0	(922)
51		NET DEPRECIATION EXPENSE - WATER				15,177	0	15,177		59	15,118

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 - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 Avg. Adj. CIAC Balance	(3) CIAC Amort. Composite Rate	(4) 1995 CIAC AMORTIZATION EXPENSE Per Books	(5) Utility Adjustment	(6) Utility Adjusted CIAC Amort.	(7) 1995 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	4.12%	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	1.21%	0	0
5	Contributed Property Other Than Lines	0	3.94%	0	0	0	0.00%	0	0
6	Service Installation Fees	0	2.49%	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)

5/30/95 1:48 PM B13W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF NET WATER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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) 1995 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	46,630	2,122	4.55%
13	321.3 Permeators	0	0	0.00%
14	339.3 Other Plant & Miscellaneous	*0*	*0*	0.00%
15	330.4 Distribution Reservoirs	20,199	545	2.70%
16	**COMPOSITE RATE**	105,054	4,328	4.12%
17	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
18	304.4 Structures & Improvements	0	0	0.00%
19	331.4 Transmission & Distribution	50,411	1,175	2.33%
20	335.4 Hydrants	42	1	2.38%
21	339.4 Other Plant & Miscellaneous	0	*0*	0.00%
22	**COMPOSITE RATE**	50,453	1,176	2.33%
23	**METER INSTALLATION FEES:**			
24	334.4 Meters & Meter Installation	62,192	3,110	5.00%
25	**COMPOSITE RATE**	62,192	3,110	5.00%
26	**SERVICE INSTALLATION FEES:**			
27	333.4 Services	1,810	45	2.49%
28	**COMPOSITE RATE**	1,810	45	2.49%
29	**OTHERS: (Weighted Average of Above Rates):**			
30	Plant Capacity Fees (Line 16)	105,054	4,328	4.12%
31	Line/Main Extension Fees & Contributed Lines (Line 22)	50,453	1,176	2.33%
32	Meter Installation Fees (Line 25)	62,192	3,110	5.00%
33	Service Installation Fees (Line 28)	1,810	45	2.49%
34	**COMPOSITE RATE**	219,509	8,659	3.94%

Column:
(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 - 1995
UNDER PRESENT INCOME

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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)
		1995 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%)	2,068	0	2,068	B-4(W)	
2	PAYROLL TAXES: (8.0%)	1,490	0	1,490	B-5(W)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL PAYROLL TAXES	1,490	0	1,490		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	448	2,456	2,904		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	448	2,456	2,904		
10	Non-used & Useful Percent			0.86%	A-5(W)7/7	
11	Non-used & Useful Amount	0	(25)	(25)		
12	TOTAL USED & USEFUL REAL EST. TAXES	448	2,431	2,879		
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)	4,005	2,431	6,436		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 - 1995
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: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

Line No.	(1) ITEM	(2) 1995 INCOME TAXES Per Books	(3) Utility Test Year Adjustments	(4) Adjusted Test Year	(5) Supporting Schedules
1	**PRE-TAX OPERATING INCOME:**				
2	Operating Revenues	45,945	0	45,945	B-4(W)
3	*Less:*				
4	O & M Expenses	46,533	0	46,533	B-5(W)
5	Depreciation Expense Net of CIAC Amort.	15,118	0	15,118	B-13(W)
6	Amortization	0	0	0	B-18(W), A-21(S)
7	*Taxes Other Than Income*	4,005	2,431	6,436	B-15(W)
8	Pre-Tax Operating Expenses	65,656	2,431	68,087	
9	**PRE-TAX OPERATING INCOME**	(19,711)	(2,431)	(22,142)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(19,711)	(2,431)	(22,142)	
12	Less:				
13	Interest Expense:				
14	Rate Base	183,721	0	183,721	A-1(W)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(W)
16	Total Interest Expense	9,278	0	9,278	C-3
17	Net Taxable Income (L11 - L16)	(28,989)	(2,431)	(31,420)	
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)	(11,182)	(938)	(12,120)	
20	Less:				
21	Parent Debt Adjustment	454	0	454	C-1(W)
22	Investment Tax Credit	72	0	72	C-7(W)
23	**TOTAL INCOME TAXES**	(11,709)	(938)	(12,647)	

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Note: May not cross foot due to rounding.

SCHEDULE OF WATER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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:

		1995 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 (%)	0.37%	0.00%	0.37%	B-13 (W)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

Note: May not cross foot due to rounding.