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

SSU
Southern States Utilities

FILE COPY

BEFORE THE

FLORIDA PUBLIC SERVICE COMMISSION

DOCKET NO. 950495 - WS

APPLICATION FOR A GENERAL RATE INCREASE

VOLUME III
BOOK 4 OF 6

MINIMUM FILING REQUIREMENTS
SCHEDULES A & B

Containing

WASTEWATER 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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06041 JUN 2
FPSC-RECORDS/REPO

SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME III, BOOK 4 OF 6
MINIMUM FILING REQUIREMENTS

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

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SOUTHERN STATES UTILITIES, INC.
DOCKET NO. 950495-WS
VOLUME III, BOOK 4 OF 6
MINIMUM FILING REQUIREMENTS

1995 SCHEDULE B
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Palm Port
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Sugarmill Woods
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Venetian Village
Woodmere
Zephyr Shores

SCHEDULE OF SEWER 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-2 (S)
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	121,707,510	452,500	122,160,010	A-6 (S)
2	Utility Land & Land Rights	2,989,908	0	2,989,908	A-6 (S)
3	Non-Used and Useful	(6,184,420)	0	(6,184,420)	A-7 (S)
4	Construction Work in Progress (1)	0	194,780	194,780	A-6 (S)
5	Accumulated Depreciation	(34,700,257)	0	(34,700,257)	A-10 (S)
6	CIAC	(47,903,465)	0	(47,903,465)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(152,991)	(152,991)	A-12 (S)
8	Accumulated Amortization of CIAC	13,667,524	0	13,667,524	A-14 (S)
9	Acquisition Adjustments	(519,787)	0	(519,787)	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	213,284	0	213,284	A-20 (S)
11	Advances for Construction	(1,400,879)	0	(1,400,879)	A-16 (S)
12	Unfunded Post-Retirement Benefits	(209,422)	0	(209,422)	Vol. II
13	Deferred Taxes	(574,221)	0	(574,221)	C-7 (S)
14	Working Capital Allowance	1,350,315	0	1,350,315	A-17 (S)
15	Other	2,309,387	0	2,309,387	A-21(S)
16	**TOTAL SEWER RATE BASE**	50,745,476	494,289	51,239,764	

Note (1): Consistent with negative rate base treatment in Docket # 920199-WS.

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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-6 (S)
2	1. Lehigh Line Extensions	905,000	452,500	
3				
4	2.	0	0	
5				
6				
7		905,000	452,500	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1. To zero out Deep Creek negative rate base	194,779	194,779	
24				
25	2	0	0	
26				
27				
28		194,779	194,779	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1. FPSC Margin Reserve	(305,982)	(152,991)	
38				
39	2.	0	0	
40				
41				
42		(305,982)	(152,991)	
43				
44	**SUBTOTAL**	793,797	494,268	

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Note: May not cross foot due to rounding

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1	0	0	
21				
22	2	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1	0	0	
27				
28	2	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1	0	0	
33				
34	2	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	793.797	494.268	

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Note: May not cross foot due to rounding

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

Company: SSU / FPSC Jurisdiction - All Plants
Docket No.: 850495-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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	84,788
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**	84,788
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	1,437
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	1,437
14	**12/31/86 Balance**	86,225
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	835
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	835
21	**12/31/87 Balance**	87,060
22	**Balance per books 09/30/88 (Tropical Isles)**	457,467
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	4,896
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	4,896
28	**12/31/88 Balance**	549,423
29	**Balance per order 12/31/88**	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	9,179
32	1989 Retirements	364
33	1989 Adjustments	0
34	1989 Net Additions	8,815
35	**12/31/89 Balance**	558,238
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	171
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	171
42	**12/31/90 Balance**	558,409

(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 SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	12/31/90 Balance		558,409
2	Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)		18,957,120
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		3,114
5	1991 Retirements		4,906
6	1991 Adjustments		0
7	1991 Net Additions		(1,792)
8	12/31/91 Balance		19,513,737
9	Balance per order 12/31/91(Uniform Plants) and 04/30/92 (Marco Island)		78,240,818
10	Utility Adjustments to ordered balance (1)		(304,455)
11	1992 Additions		6,177,665
12	1992 Retirements		135,000
13	1992 Adjustments		0
14	1992 Net Additions		6,042,665
15	12/31/92 Balance		103,492,765
16	Balance per order 09/30/93 (Spring Gardens and Valencia Terrace)		644,058
17	Utility Adjustments to ordered balance (1)		(146,841)
18	1993 Additions		9,750,520
19	1993 Retirements		30,992
20	1993 Adjustments	General Plant Allocation True-up	1,253,118
21	1993 Net Additions		10,972,646
22	12/31/93 Balance		114,962,628
23	Balance per order 12/31/93		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		6,915,372
26	1994 Retirements		209,973
27	1994 Adjustments		0
28	1994 Net Additions		6,705,399
29	12/31/94 Balance		121,668,027
30	Balance per order 12/31/94		0
31	Adjustment to beginning balance	General Plant re-allocation true-up	41,198
32	1995 Additions		6,245,355
33	1995 Retirements		268,969
34	1995 Adjustments	Lehigh Line extensions	905,000
35	1995 Net Additions		6,881,386
36	12/31/95 Balance		128,590,611
37	Balance per order 12/31/95		
38	Utility Adjustments to ordered balance (1)		
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 SEWER 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 Ave. [x] 13 Month Ave. [ ]
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-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

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	351.1 Organization	113,472	0	0	0	113,472	0	113,472	113,472	0	113,472
3	352.1 Franchises	133,016	0	0	0	133,016	0	133,016	133,016	0	133,016
4	389.1 Other Plant & Misc. Equipment	256,691	0	0	0	256,691	0	256,691	256,691	0	256,691
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	330,338	260,562	0	260,562	590,900	0	590,900	460,619	0	460,619
7	354.2 Structures & Improvements	418,903	202,138	0	202,138	621,041	0	621,041	519,972	0	519,972
8	360.2 Collection Sewers - Force	10,767,885	40,963	(5,107)	35,856	10,803,741	0	10,803,741	10,785,813	0	10,785,813
9	361.2 Collection Sewers - Gravity	37,345,855	430,736	0	430,736	37,776,591	905,000	38,681,591	37,561,223	452,500	38,013,723
10	362.2 Special Collecting	0	3,613	0	3,613	3,613	0	3,613	1,807	0	1,807
11	363.2 Services to Customers	3,378,495	6,469	0	6,469	3,384,964	0	3,384,964	3,381,729	0	3,381,729
12	364.2 Flow Measuring Devices	361,282	29,670	0	29,670	390,952	0	390,952	376,117	0	376,117
13	365.2 Flow Measuring Installation	7,723	0	0	0	7,723	0	7,723	7,723	0	7,723
14	389.2 Other Plant & Misc. Equipment	101,522	0	0	0	101,522	0	101,522	101,522	0	101,522
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	14	0	0	0	14	0	14	14	0	14
17	354.3 Structures & Improvements	979,772	14,286	(3,600)	10,686	990,458	0	990,458	985,115	0	985,115
18	370.3 Receiving Wells	2,426,747	5,629	0	5,629	2,432,375	0	2,432,375	2,429,561	0	2,429,561
19	371.3 Pumping Equipment	6,145,915	799,786	(107,574)	692,212	6,838,127	0	6,838,127	6,492,021	0	6,492,021
20	389.3 Other Plant & Misc. Equipment	208,834	0	0	0	208,834	0	208,834	208,834	0	208,834
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	2,406,320	23,660	0	23,660	2,429,981	0	2,429,981	2,418,151	0	2,418,151
23	354.4 Structures & Improvements	8,608,963	300,402	(1,300)	299,102	8,908,065	0	8,908,065	8,758,514	0	8,758,514
24	380.4 Treatment & Disposal	30,404,041	2,524,202	(49,890)	2,474,312	32,878,353	0	32,878,353	31,641,197	0	31,641,197
25	381.4 Plant Sewers	2,399,459	323,390	(42,401)	280,989	2,680,448	0	2,680,448	2,539,953	0	2,539,953
26	382.4 Outfall Sewer Lines	6,481,428	136,160	0	136,160	6,617,588	0	6,617,588	6,549,508	0	6,549,508
27	389.4 Other Plant & Misc. Equipment	3,314,565	194,771	(600)	194,171	3,508,736	0	3,508,736	3,411,651	0	3,411,651
28	GENERAL PLANT										
29	353.5 Land & Land Rights	111,125	0	0	0	111,125	0	111,125	111,125	0	111,125
30	354.5 Structures & Improvements	990,711	120,197	(1,416)	118,781	1,109,492	0	1,109,492	1,050,101	0	1,050,101
31	390.5 Office Furniture & Equipment	604,457	86,701	0	86,701	691,158	0	691,158	647,807	0	647,807
32	390.51 Computer Equipment	1,489,192	160,440	0	160,440	1,649,632	0	1,649,632	1,569,412	0	1,569,412
33	391.5 Transportation Equipment	906,144	117,923	(55,293)	62,630	968,774	0	968,774	937,459	0	937,459
34	392.5 Stores Equipment	9,839	249	0	249	10,088	0	10,088	9,964	0	9,964
35	393.5 Tools, Shop & Garage Equipment	338,734	33,897	(142)	33,755	372,489	0	372,489	355,612	0	355,612
36	394.5 Laboratory Equipment	96,154	237,737	0	237,737	333,891	0	333,891	215,022	0	215,022
37	395.5 Power Operated Equipment	335,830	11,046	(283)	10,763	346,593	0	346,593	341,212	0	341,212
38	396.5 Communication Equipment	152,792	48,206	0	48,206	200,998	0	200,998	176,895	0	176,895
39	397.5 Miscellaneous Equipment	80,769	5,482	(1,363)	4,119	84,888	0	84,888	82,828	0	82,828
40	398.5 Other Tangible Plant	2,240	127,041	0	127,041	129,281	0	129,281	65,761	0	65,761
41	INTANGIBLE PLANT	503,179	0	0	0	503,179	0	503,179	503,179	0	503,179
42	COLLECTION PLANT	52,712,003	974,151	(5,107)	969,044	53,681,046	905,000	54,586,046	53,196,524	452,500	53,649,024
43	SYSTEM PUMPING PLANT	9,761,281	819,701	(111,174)	708,527	10,469,808	0	10,469,808	10,115,545	0	10,115,545
44	TREATMENT AND DISPOSAL PLANT	53,614,776	3,502,585	(94,191)	3,408,394	57,023,170	0	57,023,170	55,318,973	0	55,318,973
45	GENERAL PLANT	5,117,987	948,919	(58,497)	890,421	6,008,408	0	6,008,408	5,563,196	0	5,563,196
46	TOTAL PLANT IN SERVICE	121,709,226	6,245,355	(268,969)	5,976,386	127,685,612	905,000	128,590,612	124,697,419	452,500	125,149,919
47	LAND & LAND RIGHTS	2,847,797	284,222	0	284,222	3,132,020	0	3,132,020	2,989,908	0	2,989,908
48	TOTAL PIS LESS LAND	118,861,429	5,961,133	(268,969)	5,692,164	124,553,592	905,000	125,458,592	121,707,510	452,500	122,160,010

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

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	351.1 Organization	113,472	113,472	113,472	113,472	113,472	113,472	113,472	113,472	113,472	113,472	113,472	113,472	113,472	0	113,472
3	352.1 Franchises	133,016	133,016	133,016	133,016	133,016	133,016	133,016	133,016	133,016	133,016	133,016	133,016	133,016	0	133,016
4	389.1 Other Plant & Misc. Equipment	256,691	256,691	256,691	256,691	256,691	256,691	256,691	256,691	256,691	256,691	256,691	256,691	256,691	0	256,691
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	330,338	330,338	330,338	330,338	330,338	330,338	330,338	330,338	330,338	330,338	560,900	560,900	560,900	280,562	460,519
7	354.2 Structures & Improvements	418,903	418,903	621,041	621,041	621,041	621,041	621,041	621,041	621,041	621,041	621,041	621,041	621,041	202,138	519,972
8	380.2 Collection Sewers - Force	10,767,885	10,767,885	10,767,885	10,767,885	10,767,885	10,782,582	10,803,604	10,801,295	10,801,295	10,801,295	10,801,295	10,801,295	10,803,741	35,856	10,785,813
9	381.2 Collection Sewers - Gravity	37,345,855	37,345,855	37,345,855	37,345,855	37,345,855	37,838,878	37,891,854	37,891,854	37,891,854	37,891,854	37,891,854	37,772,212	37,776,591	430,736	37,561,223
10	382.2 Special Collecting	0	0	0	0	0	2,451	2,451	2,451	2,451	2,451	2,451	2,451	3,813	3,813	1,807
11	383.2 Services to Customers	3,378,495	3,378,495	3,378,495	3,378,495	3,378,495	3,382,883	3,382,883	3,382,883	3,382,883	3,382,883	3,382,883	3,382,883	3,384,994	6,499	3,381,729
12	384.2 Flow Measuring Devices	381,282	385,416	373,845	378,011	386,785	390,952	390,952	390,952	390,952	390,952	390,952	390,952	390,952	29,670	376,117
13	385.2 Flow Measuring Installation	7,723	7,723	7,723	7,723	7,723	7,723	7,723	7,723	7,723	7,723	7,723	7,723	7,723	0	7,723
14	389.2 Other Plant & Misc. Equipment	101,522	101,522	101,522	101,522	101,522	101,522	101,522	101,522	101,522	101,522	101,522	101,522	101,522	0	101,522
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	14	14	14	14	14	14	14	14	14	14	14	14	14	0	14
17	354.3 Structures & Improvements	979,772	979,772	982,867	980,456	980,458	980,458	980,458	980,458	980,458	980,458	980,458	980,458	980,458	10,686	985,115
18	370.3 Receiving Wells	2,428,747	2,428,747	2,428,747	2,432,375	2,432,375	2,432,375	2,432,375	2,432,375	2,432,375	2,432,375	2,432,375	2,432,375	2,432,375	5,629	2,429,561
19	371.3 Pumping Equipment	6,145,915	6,150,995	6,193,413	6,264,947	6,579,658	6,561,265	6,595,155	6,607,774	6,608,365	6,640,880	6,751,548	6,751,548	6,838,127	692,212	6,492,021
20	389.3 Other Plant & Misc. Equipment	208,834	208,834	208,834	208,834	208,834	208,834	208,834	208,834	208,834	208,834	208,834	208,834	208,834	0	208,834
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	2,408,320	2,408,320	2,408,320	2,408,320	2,408,320	2,422,372	2,422,372	2,422,372	2,422,372	2,422,372	2,422,372	2,422,372	2,429,861	23,860	2,418,151
23	354.4 Structures & Improvements	8,808,983	8,808,983	8,815,225	8,837,794	8,837,794	8,678,433	8,678,433	8,678,433	8,678,433	8,804,443	8,804,443	8,804,443	8,906,095	209,102	8,758,514
24	380.4 Treatment & Disposal	30,404,041	30,408,884	30,418,198	30,430,589	30,475,585	30,806,220	30,830,190	31,332,939	31,404,270	32,879,305	32,879,305	32,879,353	32,878,353	2,474,312	31,641,197
25	381.4 Plant Sewers	2,399,459	2,399,459	2,399,459	2,399,459	2,399,459	2,399,459	2,399,459	2,555,839	2,555,839	2,880,448	2,880,448	2,880,448	2,880,448	280,989	2,539,953
26	382.4 Outfall Sewer Lines	6,481,428	6,511,425	6,511,425	6,511,425	6,511,425	6,511,425	6,617,588	6,617,588	6,617,588	6,617,588	6,617,588	6,617,588	6,617,588	136,160	6,549,506
27	389.4 Other Plant & Misc. Equipment	3,314,585	3,314,585	3,349,792	3,358,923	3,359,757	3,359,757	3,359,757	3,359,757	3,359,757	3,359,757	3,508,736	3,508,736	3,508,736	194,171	3,411,851
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	111,125	111,125	111,125	111,125	111,125	111,125	111,125	111,125	111,125	111,125	111,125	111,125	111,125	0	111,125
30	354.5 Structures & Improvements	990,711	991,460	992,864	994,556	995,785	996,398	1,049,978	1,050,107	1,050,107	1,050,107	1,050,107	1,050,107	1,109,462	118,781	1,050,101
31	390.5 Office Furniture & Equipment	604,457	605,012	606,087	607,266	608,159	608,801	647,281	647,356	647,356	647,356	647,356	647,356	691,158	88,701	647,807
32	390.51 Computer Equipment	1,488,192	1,490,218	1,492,206	1,494,390	1,496,042	1,496,861	1,568,401	1,568,578	1,568,578	1,568,578	1,568,578	1,568,578	1,649,832	180,440	1,569,412
33	391.5 Transportation Equipment	906,144	906,899	906,065	906,024	906,885	909,486	961,465	961,462	961,462	961,462	961,462	961,462	966,774	62,630	937,456
34	392.5 Stores Equipment	9,839	9,841	9,844	9,847	9,850	9,851	9,962	9,963	9,963	9,963	9,963	9,963	10,086	249	9,964
35	393.5 Tools, Shop & Garage Equipment	338,734	338,951	339,371	339,828	340,178	340,349	355,462	355,499	355,499	355,499	355,499	355,499	372,499	33,755	355,612
36	394.5 Laboratory Equipment	98,154	97,875	100,623	103,856	106,305	107,517	213,524	213,788	213,788	213,788	213,788	213,788	333,891	237,737	215,022
37	395.5 Power Operated Equipment	335,830	336,801	336,037	336,178	336,290	336,347	341,269	341,280	341,280	341,280	341,280	341,280	346,593	10,763	341,212
38	396.5 Communication Equipment	152,782	153,101	153,999	154,354	154,851	155,097	176,562	176,845	176,845	176,845	176,845	176,845	200,998	48,206	176,805
39	397.5 Miscellaneous Equipment	80,789	80,804	80,865	80,899	80,948	80,974	83,404	83,407	83,407	83,407	83,407	83,407	84,888	4,119	82,928
40	398.5 Other Tangible Plant	2,240	3,053	4,629	6,356	7,865	8,313	64,980	85,100	85,100	85,100	85,100	85,100	129,281	127,041	65,761
41	**INTANGIBLE PLANT**	503,179	503,179	503,179	503,179	503,179	503,179	503,179	503,179	503,179	503,179	503,179	503,179	503,179	0	503,179
42	**COLLECTION PLANT**	52,712,003	52,716,136	52,926,703	52,930,870	52,930,644	53,256,379	53,332,368	53,330,059	53,330,059	53,590,621	53,590,621	53,670,980	53,861,046	969,044	53,196,524
43	**SYSTEM PUMPING PLANT**	9,761,281	9,766,302	9,811,674	9,866,629	10,211,338	10,212,967	10,226,836	10,239,455	10,240,046	10,272,571	10,383,227	10,383,227	10,489,808	708,527	10,115,545
44	**TREATMENT AND DISPOSAL PLANT**	53,614,776	53,647,816	53,700,419	53,744,510	53,790,349	54,177,865	54,307,797	54,966,927	55,038,258	57,002,891	57,002,891	57,001,939	57,023,170	3,408,394	55,318,973
45	**GENERAL PLANT**	5,117,987	5,124,060	5,135,546	5,146,679	5,156,078	5,160,918	5,583,403	5,584,306	5,584,306	5,584,306	5,584,306	5,584,306	6,008,406	890,421	5,563,196
46	**TOTAL PLANT IN SERVICE**	121,709,226	121,757,293	122,077,721	122,221,866	122,800,588	123,313,107	123,953,583	124,623,926	124,695,848	126,953,568	127,064,225	127,143,831	127,665,812	5,976,366	124,697,419
47	**LAND & LAND RIGHTS**	2,847,797	2,847,797	2,847,797	2,847,797	2,847,797	2,863,848	2,863,848	2,863,848	2,863,848	3,124,410	3,124,410	3,124,410	3,132,020	284,222	2,999,906
48	**TOTAL PIS LESS LAND**	118,861,429	118,909,496	119,229,924	119,374,069	119,752,791	120,449,259	121,089,735	121,760,078	121,832,000	123,829,158	123,939,815	124,019,421	124,533,792	5,692,164	121,707,510

SCHEDULE OF SEWER 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 Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [x] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: A-6 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	260,562	0	0	0	260,562	130,281
7	354.2 Structures & Improvements	0	202,138	0	0	0	0	0	0	0	0	0	0	202,138	101,069
8	360.2 Collection Sewers - Force	0	0	0	0	14,707	21,012	(2,309)	0	0	0	0	2,448	35,858	17,929
9	361.2 Collection Sewers - Gravity	0	0	0	0	293,021	52,977	0	0	0	0	80,359	4,378	430,736	215,369
10	362.2 Special Collecting	0	0	0	0	2,451	0	0	0	0	0	0	1,162	3,613	1,805
11	363.2 Services to Customers	0	0	0	0	4,368	0	0	0	0	0	0	2,080	6,448	3,232
12	364.2 Flow Measuring Devices	4,133	6,429	4,167	8,774	4,167	0	0	0	0	0	0	0	29,870	14,834
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	3,005	7,591	0	0	0	0	0	0	0	0	0	10,686	5,343
18	370.3 Receiving Wells	0	0	5,829	0	0	0	0	0	0	0	0	0	5,829	2,914
19	371.3 Pumping Equipment	5,020	42,477	71,535	314,709	1,829	13,870	12,619	501	32,525	110,657	0	88,581	692,212	346,104
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	16,051	0	0	0	0	0	0	7,809	23,860	11,929
23	354.4 Structures & Improvements	0	8,282	22,569	0	40,839	0	0	0	216,010	0	0	13,822	299,102	149,550
24	360.4 Treatment & Disposal	2,843	11,314	12,391	45,008	330,625	23,970	502,750	71,331	1,475,035	0	(952)	0	2,474,312	1,237,157
25	361.4 Plant Sewers	0	0	0	0	0	0	156,380	0	124,609	0	0	0	280,989	140,494
26	362.4 Outfall Sewer Lines	29,997	0	0	0	0	106,183	0	0	0	0	0	0	136,180	68,090
27	389.4 Other Plant & Misc. Equipment	0	35,227	9,131	833	0	0	0	0	148,979	0	0	0	194,171	97,086
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	789	1,484	1,592	1,229	613	53,580	129	0	0	0	0	59,365	118,781	59,387
31	390.5 Office Furniture & Equipment	555	1,075	1,179	893	442	38,860	95	0	0	0	0	43,601	86,701	43,350
32	390.51 Computer Equipment	1,027	1,989	2,182	1,653	818	71,540	176	0	0	0	0	81,055	160,440	80,220
33	391.5 Transportation Equipment	755	1,197	(72)	861	601	51,979	(3)	0	0	0	0	7,312	62,630	31,313
34	392.5 Stores Equipment	2	3	3	3	1	111	0	0	0	0	0	126	249	122
35	393.5 Tools, Shop & Garage Equipment	217	420	457	348	173	15,113	37	0	0	0	0	16,991	33,755	16,875
36	394.5 Laboratory Equipment	1,522	2,948	3,233	2,449	1,212	106,007	262	0	0	0	0	120,105	237,737	118,867
37	395.5 Power Operated Equipment	71	136	142	112	56	4,922	11	0	0	0	0	5,313	10,763	5,379
38	396.5 Communication Equipment	309	598	656	497	248	21,495	53	0	0	0	0	24,354	48,206	24,105
39	397.5 Miscellaneous Equipment	35	61	33	48	28	2,430	3	0	0	0	0	1,481	4,119	2,062
40	398.5 Other Tangible Plant	813	1,575	1,728	1,309	648	56,648	140	0	0	0	0	64,181	127,041	63,520
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	4,133	210,567	4,167	8,774	318,735	73,989	(2,309)	0	260,562	0	80,359	10,067	969,044	484,519
43	**SYSTEM PUMPING PLANT**	5,020	45,573	84,754	314,709	1,829	13,870	12,619	501	32,525	110,657	0	88,581	708,527	354,261
44	**TREATMENT AND DISPOSAL PLANT**	32,840	52,803	44,091	45,840	387,315	130,153	659,130	71,331	1,964,633	0	(952)	21,231	3,408,394	1,704,196
45	**GENERAL PLANT**	6,073	11,486	11,133	8,399	4,839	422,485	903	0	0	0	0	424,102	890,421	445,200
46	**TOTAL NET ADDITIONS**	48,067	320,428	144,145	378,722	712,519	640,477	670,343	71,922	2,257,720	110,657	79,407	541,980	5,976,386	2,988,176
47	**LAND & LAND RIGHTS**	0	0	0	0	16,051	0	0	0	260,562	0	0	7,809	284,222	142,110
48	**TOTAL PIS LESS LAND**	48,067	320,428	144,145	378,722	696,467	640,477	670,343	71,922	1,997,158	110,657	79,407	534,371	5,692,164	2,846,066

SCHEDULE OF SEWER 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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	280,562	0	0	0	280,562	130,261
7	354.2 Structures & Improvements	0	202,138	0	0	0	0	0	0	0	0	0	0	202,138	101,069
8	360.2 Collection Sewers - Force	0	0	0	0	14,707	23,810	0	0	0	0	0	2,446	40,963	20,482
9	361.2 Collection Sewers - Gravity	0	0	0	0	293,021	52,977	0	0	0	0	80,359	4,378	430,736	215,369
10	362.2 Special Collecting	0	0	0	0	2,451	0	0	0	0	0	0	1,162	3,613	1,805
11	363.2 Services to Customers	0	0	0	0	4,366	0	0	0	0	0	0	2,080	6,469	3,232
12	364.2 Flow Measuring Devices	4,133	8,429	4,167	8,774	4,167	0	0	0	0	0	0	0	29,670	14,834
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	3,085	11,191	0	0	0	0	0	0	0	0	0	14,286	7,143
18	370.3 Receiving Wells	0	0	5,629	0	0	0	0	0	0	0	0	0	5,629	2,814
19	371.3 Pumping Equipment	9,020	61,377	93,935	323,709	3,929	28,670	12,619	1,191	38,525	110,657	0	115,855	799,786	399,891
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	16,051	0	0	0	0	0	0	7,800	23,860	11,929
23	354.4 Structures & Improvements	0	7,282	22,899	0	40,839	0	0	0	216,010	0	0	13,622	300,402	150,200
24	380.4 Treatment & Disposal	3,143	14,314	19,191	85,008	330,825	23,970	506,540	71,331	1,475,035	0	15,048	0	2,524,202	1,262,102
25	381.4 Plant Sewers	0	0	0	0	0	0	156,380	0	167,010	0	0	0	323,390	161,695
26	382.4 Outfall Sewer Lines	29,997	0	0	0	0	108,163	0	0	0	0	0	0	138,160	68,080
27	389.4 Other Plant & Misc. Equipment	0	35,227	9,131	833	0	0	0	0	149,579	0	0	0	194,771	97,388
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	789	1,490	1,635	1,238	613	53,596	132	0	0	0	0	60,724	120,197	60,098
31	390.5 Office Furniture & Equipment	555	1,075	1,179	893	442	38,660	95	0	0	0	0	43,801	86,701	43,350
32	390.51 Computer Equipment	1,027	1,989	2,182	1,653	818	71,540	176	0	0	0	0	81,055	160,440	80,220
33	391.5 Transportation Equipment	755	1,462	1,604	1,215	601	52,582	130	0	0	0	0	59,575	117,923	58,963
34	392.5 Stores Equipment	2	3	3	3	1	111	0	0	0	0	0	126	249	122
35	393.5 Tools, Shop & Garage Equipment	217	420	461	349	173	15,114	37	0	0	0	0	17,125	33,897	16,947
36	394.5 Laboratory Equipment	1,522	2,948	3,233	2,449	1,212	106,007	262	0	0	0	0	120,105	237,737	118,867
37	395.5 Power Operated Equipment	71	137	150	114	56	4,925	12	0	0	0	0	5,580	11,046	5,525
38	396.5 Communication Equipment	309	598	656	497	246	21,495	53	0	0	0	0	24,354	48,206	24,105
39	397.5 Miscellaneous Equipment	35	68	75	56	28	2,444	6	0	0	0	0	2,769	5,482	2,741
40	398.5 Other Tangible Plant	613	1,575	1,728	1,309	648	56,848	140	0	0	0	0	64,181	127,041	63,520
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	4,133	210,567	4,167	8,774	318,735	76,787	0	0	280,562	0	80,359	10,087	674,151	487,972
43	**SYSTEM PUMPING PLANT**	9,020	64,473	110,754	323,709	3,929	28,670	12,619	1,191	38,525	110,657	0	115,955	819,701	409,848
44	**TREATMENT AND DISPOSAL PLANT**	33,140	56,803	51,191	85,840	387,315	130,133	662,920	71,331	2,007,634	0	15,048	21,231	3,502,585	1,751,292
45	**GENERAL PLANT**	6,073	11,767	12,905	9,774	4,839	423,123	1,044	0	0	0	0	479,394	948,919	474,456
46	**TOTAL GROSS ADDITIONS**	52,367	343,609	179,017	408,097	714,819	658,912	676,583	72,522	2,306,721	110,657	95,407	626,646	6,245,355	3,122,658
47	**LAND & LAND RIGHTS**	0	0	0	0	16,051	0	0	0	280,562	0	0	7,800	284,222	142,110
48	**TOTAL PIS LESS LAND**	52,367	343,609	179,017	408,097	698,767	658,912	676,583	72,522	2,046,159	110,657	95,407	619,037	5,961,133	2,980,558

SCHEDULE OF SEWER 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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	2,798	2,309	0	0	0	0	0	5,107	2,554
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	3,800	0	0	0	0	0	0	0	0	0	3,800	1,900
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	4,000	18,900	22,400	9,000	2,300	15,000	0	600	6,000	0	0	29,374	107,574	53,787
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	1,000	300	0	0	0	0	0	0	0	0	0	1,300	650
24	380.4 Treatment & Disposal	300	3,000	6,800	20,000	0	0	3,790	0	0	0	18,000	0	49,890	24,945
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	42,401	0	0	0	42,401	21,201
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	600	0	0	0	600	300
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	7	43	9	0	15	3	0	0	0	0	1,339	1,416	712
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	265	1,675	354	0	603	133	0	0	0	0	52,283	55,293	27,646
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	1	4	1	0	2	0	0	0	0	0	134	142	67
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	1	9	2	0	3	1	0	0	0	0	269	283	141
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	7	41	9	0	15	3	0	0	0	0	1,289	1,383	692
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	2,798	2,309	0	0	0	0	0	5,107	2,554
43	**SYSTEM PUMPING PLANT**	4,000	18,900	26,000	9,000	2,300	15,000	0	600	6,000	0	0	29,374	111,174	55,587
44	**TREATMENT AND DISPOSAL PLANT**	300	4,000	7,100	20,000	0	0	3,790	0	43,001	0	18,000	0	94,191	47,096
45	**GENERAL PLANT**	0	281	1,772	374	0	638	140	0	0	0	0	55,292	58,497	29,248
46	**TOTAL RETIREMENTS**	4,300	23,181	34,872	29,374	2,300	18,436	6,239	600	49,001	0	18,000	84,666	268,969	134,485
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	4,300	23,181	34,872	29,374	2,300	18,436	6,239	600	49,001	0	18,000	84,666	268,969	134,485

SCHEDULE OF SEWER 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 adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL ADJUSTMENTS**	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500

SCHEDULE OF SEWER 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-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	113,472	0.00%	0
3	352.1 Franchises	133,016	0.00%	0
4	389.1 Other Plant & Misc. Equipment	256,691	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	460,619	0.00%	0
7	354.2 Structures & Improvements	519,972	32.04%	166,615
8	360.2 Collection Sewers - Force	10,785,813	13.19%	1,422,341
9	361.2 Collection Sewers - Gravity	38,013,723	41.40%	15,738,648
10	362.2 Special Collecting	1,807	0.00%	0
11	363.2 Services to Customers	3,381,729	0.00%	0
12	364.2 Flow Measuring Devices	376,117	0.00%	0
13	365.2 Flow Measuring Installation	7,723	0.00%	0
14	389.2 Other Plant & Misc. Equipment	101,522	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	14	0.00%	0
17	354.3 Structures & Improvements	985,115	16.95%	166,999
18	370.3 Receiving Wells	2,429,561	13.69%	332,669
19	371.3 Pumping Equipment	6,492,021	12.92%	838,981
20	389.3 Other Plant & Misc. Equipment	208,834	17.18%	35,881
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	2,418,151	0.00%	0
23	354.4 Structures & Improvements	8,758,514	11.90%	1,041,855
24	380.4 Treatment & Disposal	31,641,197	13.16%	4,162,417
25	381.4 Plant Sewers	2,539,953	9.92%	251,934
26	382.4 Outfall Sewer Lines	6,549,508	1.97%	129,085
27	389.4 Other Plant & Misc. Equipment	3,411,651	19.21%	655,293
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	111,125	0.00%	0
30	354.5 Structures & Improvements	1,050,101	0.00%	0
31	390.5 Office Furniture & Equipment	647,807	0.00%	0
32	390.51 Computer Equipment	1,569,412	0.00%	0
33	391.5 Transportation Equipment	937,459	0.00%	0
34	392.5 Stores Equipment	9,964	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	355,612	0.00%	0
36	394.5 Laboratory Equipment	215,022	0.00%	0
37	395.5 Power Operated Equipment	341,212	0.00%	0
38	396.5 Communication Equipment	176,895	0.00%	0
39	397.5 Miscellaneous Equipment	82,828	0.00%	0
40	398.5 Other Tangible Plant	65,761	0.00%	0
41	**INTANGIBLE PLANT**	503,179	0.00%	0
42	**COLLECTION PLANT**	53,848,024	32.30%	17,327,604
43	**SYSTEM PUMPING PLANT**	10,115,545	13.59%	1,374,530
44	**TREATMENT AND DISPOSAL PLANT**	55,318,973	11.28%	6,240,584
45	**GENERAL PLANT**	5,563,198	0.00%	0
46	**TOTAL PLANT IN SERVICE**	125,149,919	19.93%	24,942,718
47	**LAND & LAND RIGHTS**	2,969,908	0.00%	0
48	**TOTAL PIS LESS LAND**	122,180,010	20.42%	24,942,718

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

SCHEDULE OF SEWER NON USED & 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 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

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	24,942,718	0	24,942,718	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(7,050,869)	0	(7,050,869)	A-10 (S)
4	CIAC	(13,744,407)	0	(13,744,407)	A-12 (S)
5	Accumulated Amort. of CIAC	3,274,170	0	3,274,170	A-14 (S)
6	Advances for Construction	(1,214,270)	0	(1,214,270)	A-16 (S)
7	Other	(22,922)	0	(22,922)	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	6,184,420	0	6,184,420	

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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.

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

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1	Balance per order 5/30/85 (Enterprise)	23,713
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	23,713
8	Balance per order 12/31/85	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	5,580
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	5,580
14	12/31/86 Balance	29,293
15	Balance per order 12/31/86	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	3,589
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	3,589
21	12/31/87 Balance	32,882
22	Balance per books 09/30/88 (Tropical Isles)	17,704
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	6,506
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	6,506
28	12/31/88 Balance	57,091
29	Balance per order 12/31/88	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	15,337
32	1989 Retirements	364
33	1989 Adjustments	0
34	1989 Net Additions	14,973
35	12/31/89 Balance	72,064
36	Balance per order 12/31/89	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	15,494
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	15,494
42	12/31/90 Balance	87,558

(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 SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	Description	(1)	(2) Sewer Accum. Depr Year-End Balances
1	12/31/90 Balance		87,558
2	Balance per order 12/31/90 (Deep Creek) and 08/30/91 (Lehigh)		4,304,690
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		271,098
5	1991 Retirements		277
6	1991 Adjustments		0
7	1991 Net Additions		270,821
8	12/31/91 Balance		4,663,069
9	Balance per order 12/31/91(Uniform Plants) and 04/30/92 (Marco Island)		17,067,465
10	Utility Adjustments to ordered balance (1)		(610,576)
11	1992 Additions		2,746,852
12	1992 Retirements		135,000
13	1992 Adjustments		0
14	1992 Net Additions		2,611,852
15	12/31/92 Balance		23,731,810
16	Balance per order 09/30/93 (Spring Gardens and Valencia Terrace)		175,973
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		3,629,357
19	1993 Retirements		30,992
20	1993 Adjustments	General Plant Allocation True-up	403,959
21	1993 Net Additions		4,002,324
22	12/31/93 Balance		27,910,107
23	Balance per order 12/31/93		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		4,624,279
26	1994 Retirements		209,973
27	1994 Adjustments		0
28	1994 Net Additions		4,414,305
29	12/31/94 Balance		32,324,413
30	Balance per order 12/31/94		0
31	Adjustment to beginning balance	General Plant re-allocation true-up	18,137
32	1995 Additions		4,984,090
33	1995 Retirements		268,969
34	1995 Adjustments		0
35	1995 Net Additions		4,715,121
36	12/31/95 Balance		37,057,670
37	Balance per order 12/31/95		
38	Utility Adjustments to ordered balance (1)		
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 8:20 AM A08S2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	13,651	2,837	16,488	0	16,488	15,071	0	15,071
3	352.1 Franchises	34,264	3,326	37,610	0	37,610	35,955	0	35,955
4	389.1 Other Plant & Misc. Equipment	80,270	14,271	94,541	0	94,541	87,413	0	87,413
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	265,182	16,274	281,456	0	281,456	273,325	0	273,325
8	360.2 Collection Sewers - Force	2,754,922	352,996	3,107,918	0	3,107,918	2,931,432	0	2,931,432
9	361.2 Collection Sewers - Gravity	11,270,135	844,016	12,114,151	0	12,114,151	11,692,153	0	11,692,153
10	362.2 Special Collecting	0	45	45	0	45	24	0	24
11	363.2 Services to Customers	943,325	88,921	1,032,246	0	1,032,246	987,797	0	987,797
12	364.2 Flow Measuring Devices	272,890	74,605	347,495	0	347,495	310,200	0	310,200
13	365.2 Flow Measuring Installation	280	203	483	0	483	383	0	383
14	389.2 Other Plant & Misc. Equipment	27,566	5,644	33,210	0	33,210	30,395	0	30,395
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	194,321	27,238	221,559	0	221,559	207,949	0	207,949
18	370.3 Receiving Wells	822,879	81,398	904,277	0	904,277	863,588	0	863,588
19	371.3 Pumping Equipment	1,970,331	253,440	2,223,771	0	2,223,771	2,097,061	0	2,097,061
20	389.3 Other Plant & Misc. Equipment	93,829	11,611	105,440	0	105,440	99,644	0	99,644
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	1,777,710	272,069	2,049,779	0	2,049,779	1,913,752	0	1,913,752
24	380.4 Treatment & Disposal	7,688,964	1,704,602	9,393,566	0	9,393,566	8,541,277	0	8,541,277
25	381.4 Plant Sewers	319,254	30,241	349,495	0	349,495	334,378	0	334,376
26	382.4 Outfall Sewer Lines	938,498	218,096	1,156,594	0	1,156,594	1,047,558	0	1,047,558
27	389.4 Other Plant & Misc. Equipment	611,848	189,089	800,937	0	800,937	706,403	0	706,403
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	224,738	24,838	249,576	0	249,576	237,155	0	237,155
31	390.5 Office Furniture & Equipment	271,636	43,210	314,846	0	314,846	293,236	0	293,236
32	390.51 Computer Equipment	495,996	261,623	757,619	0	757,619	626,810	0	626,810
33	391.5 Transportation Equipment	598,170	100,979	699,150	0	699,150	648,661	0	648,661
34	392.5 Stores Equipment	2,867	555	3,422	0	3,422	3,143	0	3,143
35	393.5 Tools, Shop & Garage Equipment	168,100	22,083	190,183	0	190,183	179,141	0	179,141
36	394.5 Laboratory Equipment	24,293	14,342	38,635	0	38,635	31,464	0	31,464
37	395.5 Power Operated Equipment	325,270	28,143	353,412	0	353,412	339,342	0	339,342
38	396.5 Communication Equipment	75,586	17,689	93,275	0	93,275	84,430	0	84,430
39	397.5 Miscellaneous Equipment	11,626	4,164	15,789	0	15,789	13,707	0	13,707
40	398.5 Other Tangible Plant	64,126	6,576	70,702	0	70,702	67,410	0	67,410
41	**INTANGIBLE PLANT**	128,205	20,434	148,639	0	148,639	138,439	0	138,439
42	**COLLECTION PLANT**	15,534,300	1,382,704	16,917,004	0	16,917,004	16,225,709	0	16,225,709
43	**SYSTEM PUMPING PLANT**	3,081,360	373,687	3,455,047	0	3,455,047	3,268,242	0	3,268,242
44	**TREATMENT AND DISPOSAL PLANT**	11,336,274	2,414,097	13,750,371	0	13,750,371	12,543,368	0	12,543,368
45	**GENERAL PLANT**	2,262,407	524,202	2,786,609	0	2,786,609	2,524,499	0	2,524,499
46	**TOTAL SEWER ACCUM. DEPR.**	32,342,547	4,715,124	37,057,670	0	37,057,670	34,700,257	0	34,700,257

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 of the prior year and the test year average balance.

FPSC
Schedule A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules A-2(S), A-8(S)

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	351.1 Organization	13,851	13,888	14,125	14,362	14,599	14,836	15,066	15,303	15,540	15,777	16,014	16,251	16,488	2,637	15,071
3	352.1 Franchises	34,284	34,561	34,838	35,115	35,392	35,669	35,948	36,225	36,502	36,779	37,056	37,333	37,610	3,326	35,955
4	389.1 Other Plant & Misc. Equipment	80,270	81,458	82,646	83,834	85,022	86,210	87,413	88,601	89,789	90,977	92,165	93,353	94,541	14,271	87,413
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	265,182	266,538	267,894	269,250	270,606	271,962	273,320	274,676	276,032	277,388	278,744	280,100	281,456	16,274	273,325
8	360.2 Collection Sewers - Force	2,754,922	2,784,765	2,814,608	2,844,451	2,874,294	2,904,137	2,931,169	2,958,703	2,986,546	3,016,389	3,046,232	3,076,075	3,107,918	352,996	2,931,432
9	361.2 Collection Sewers - Gravity	11,270,135	11,340,470	11,410,805	11,481,140	11,551,475	11,621,810	11,692,141	11,762,476	11,832,811	11,903,146	11,973,481	12,043,816	12,114,151	844,016	11,692,153
10	362.2 Special Collecting	0	4	8	12	16	20	21	25	29	33	37	41	45	45	24
11	363.2 Services to Customers	943,325	950,739	958,153	965,567	972,981	980,395	987,782	995,176	1,002,590	1,010,004	1,017,418	1,024,832	1,032,246	88,921	987,787
12	364.2 Flow Measuring Devices	272,890	279,112	285,334	291,556	297,778	304,000	310,183	316,385	322,607	328,829	335,051	341,273	347,495	74,605	310,200
13	365.2 Flow Measuring Installation	280	297	314	331	348	365	381	398	415	432	449	466	483	203	383
14	389.2 Other Plant & Misc. Equipment	27,566	28,036	28,506	28,976	29,446	29,916	30,390	30,860	31,330	31,800	32,270	32,740	33,210	5,644	30,395
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	194,321	196,894	199,467	198,449	201,913	203,586	206,121	208,694	211,267	213,840	216,413	218,986	221,559	27,238	207,949
18	370.3 Receiving Wells	822,879	829,988	836,441	843,222	850,003	856,784	863,591	870,372	877,153	883,934	890,715	897,496	904,277	81,398	863,588
19	371.3 Pumping Equipment	1,970,331	1,988,417	2,007,803	2,015,289	2,036,375	2,054,161	2,070,229	2,109,315	2,138,801	2,162,887	2,192,973	2,223,059	2,223,771	253,440	2,097,861
20	389.3 Other Plant & Misc. Equipment	93,829	94,790	95,763	96,736	97,697	98,664	99,838	100,865	101,572	102,539	103,506	104,473	105,440	11,611	99,644
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	1,777,719	1,800,483	1,822,276	1,844,759	1,867,542	1,890,325	1,913,081	1,935,864	1,958,647	1,981,430	2,004,213	2,026,996	2,049,779	272,069	1,913,752
24	380.4 Treatment & Disposal	7,866,984	7,934,674	7,978,864	8,117,484	8,243,704	8,369,914	8,536,096	8,678,516	8,824,726	8,970,936	9,117,146	9,267,356	9,383,566	1,704,802	8,541,277
25	381.4 Plant Sewers	319,254	325,310	331,366	337,422	343,478	349,534	355,560	361,618	367,672	331,327	337,383	343,439	349,495	30,241	334,378
26	382.4 Outfall Sewer Lines	938,498	956,674	974,850	993,026	1,011,202	1,029,378	1,047,538	1,065,714	1,083,890	1,102,066	1,120,242	1,138,418	1,156,594	218,096	1,047,558
27	389.4 Other Plant & Misc. Equipment	611,848	627,657	643,466	659,275	675,084	690,893	706,683	722,492	738,301	753,510	769,319	785,128	800,937	189,089	706,493
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	224,736	226,928	229,112	231,259	233,440	235,630	237,778	239,965	242,155	244,345	246,535	248,725	249,578	24,838	237,155
31	390.5 Office Furniture & Equipment	271,636	275,239	278,842	282,445	286,048	289,651	293,228	296,831	300,434	304,037	307,640	311,243	314,846	43,210	293,236
32	390.51 Computer Equipment	495,998	517,797	539,596	561,399	583,200	605,001	626,813	648,614	670,415	692,216	714,017	735,818	757,619	261,623	626,810
33	391.5 Transportation Equipment	596,170	611,195	623,955	635,305	647,976	661,001	673,395	686,287	699,312	712,337	725,362	738,387	699,150	100,979	648,661
34	392.5 Stores Equipment	2,887	2,912	2,957	3,002	3,047	3,092	3,152	3,197	3,242	3,287	3,332	3,377	3,422	555	3,143
35	393.5 Tools, Shop & Garage Equipment	168,186	169,953	171,805	173,654	175,506	177,359	179,200	181,052	182,905	184,758	186,611	188,464	190,183	22,083	179,141
36	394.5 Laboratory Equipment	24,293	25,487	26,681	27,875	29,069	30,263	31,471	32,665	33,859	35,053	36,247	37,441	38,635	14,342	31,464
37	395.5 Power Operated Equipment	325,270	327,839	330,006	332,367	334,734	337,103	339,487	341,835	344,204	346,573	348,942	351,311	353,412	28,143	339,342
38	396.5 Communication Equipment	75,586	77,062	78,538	80,014	81,490	82,966	84,419	85,895	87,371	88,847	90,323	91,799	93,275	17,689	84,430
39	397.5 Miscellaneous Equipment	11,826	12,086	12,539	12,958	13,409	13,869	14,321	14,778	15,238	15,698	16,158	16,618	15,789	4,164	13,707
40	398.5 Other Tangible Plant	64,128	64,876	65,226	65,776	66,326	66,876	67,402	67,952	68,502	69,052	69,602	70,152	70,702	6,576	67,410
41	**INTANGIBLE PLANT**	128,205	129,907	131,609	133,311	135,013	136,715	138,427	140,129	141,831	143,533	145,235	146,937	148,639	20,434	138,439
42	**COLLECTION PLANT**	15,534,300	15,649,981	15,765,822	15,881,283	15,996,944	16,112,605	16,225,347	16,338,699	16,454,360	16,570,021	16,685,682	16,801,343	16,917,004	1,382,704	16,225,709
43	**SYSTEM PUMPING PLANT**	3,081,360	3,117,787	3,139,274	3,153,681	3,185,088	3,223,195	3,248,579	3,288,988	3,329,793	3,363,200	3,403,607	3,444,014	3,455,047	373,687	3,288,242
44	**TREATMENT AND DISPOSAL PLANT**	11,338,274	11,545,908	11,750,042	11,951,976	12,141,010	12,350,044	12,558,958	12,784,202	12,973,236	13,139,269	13,348,303	13,541,337	13,750,371	2,414,097	12,543,368
45	**GENERAL PLANT**	2,262,407	2,310,973	2,359,259	2,406,052	2,454,244	2,502,810	2,550,545	2,599,071	2,647,837	2,696,203	2,744,769	2,793,335	2,786,609	524,202	2,524,499
46	**TOTAL SEWER ACCUM. DEPR.**	32,342,547	32,753,617	33,145,806	33,526,303	33,912,299	34,325,369	34,721,956	35,131,867	35,545,857	35,912,226	36,327,596	36,726,986	37,057,670	4,715,124	34,700,257

SCHEDULE OF SEWER 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 test year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	237	237	237	237	237	230	237	237	237	237	237	237	2,837	1,420
3	352.1 Franchises	277	277	277	277	277	279	277	277	277	277	277	277	3,326	1,671
4	389.1 Other Plant & Misc. Equipment	1,188	1,188	1,188	1,188	1,188	1,203	1,188	1,188	1,188	1,188	1,188	1,188	14,271	7,143
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	1,356	1,356	1,356	1,356	1,356	1,358	1,356	1,356	1,356	1,356	1,356	1,356	16,274	8,143
8	360.2 Collection Sewers - Force	29,843	29,843	29,843	29,843	29,843	27,032	27,534	29,843	29,843	29,843	29,843	29,843	352,996	176,510
9	361.2 Collection Sewers - Gravity	70,335	70,335	70,335	70,335	70,335	70,331	70,335	70,335	70,335	70,335	70,335	70,335	844,016	422,018
10	362.2 Special Collecting	4	4	4	4	4	1	4	4	4	4	4	4	45	24
11	363.2 Services to Customers	7,414	7,414	7,414	7,414	7,414	7,367	7,414	7,414	7,414	7,414	7,414	7,414	88,921	44,472
12	364.2 Flow Measuring Devices	6,222	6,222	6,222	6,222	6,222	6,163	6,222	6,222	6,222	6,222	6,222	6,222	74,605	37,310
13	365.2 Flow Measuring Installation	17	17	17	17	17	16	17	17	17	17	17	17	203	103
14	389.2 Other Plant & Misc. Equipment	470	470	470	470	470	474	470	470	470	470	470	470	5,644	2,829
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	2,573	2,573	(1,027)	2,573	2,573	2,535	2,573	2,573	2,573	2,573	2,573	2,573	27,238	13,628
18	370.3 Receiving Wells	6,781	6,781	6,781	6,781	6,781	6,807	6,781	6,781	6,781	6,781	6,781	6,781	81,398	40,709
19	371.3 Pumping Equipment	26,086	11,186	7,686	21,086	27,786	15,088	30,086	29,486	24,086	30,086	30,086	712	253,440	126,730
20	389.3 Other Plant & Misc. Equipment	967	967	967	967	967	974	967	967	967	967	967	967	11,611	5,815
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	22,783	21,783	22,483	22,783	22,783	22,756	22,783	22,783	22,783	22,783	22,783	22,783	272,089	136,041
24	380.4 Treatment & Disposal	145,810	143,210	139,410	126,210	146,210	146,192	142,420	146,210	146,210	146,210	130,210	146,210	1,704,602	852,313
25	381.4 Plant Sewers	6,056	6,056	6,056	6,056	6,056	6,026	6,056	6,056	(36,345)	6,056	6,056	6,056	30,241	15,124
26	382.4 Outfall Sewer Lines	18,176	18,176	18,176	18,176	18,176	18,160	18,176	18,176	18,176	18,176	18,176	18,176	218,096	109,060
27	389.4 Other Plant & Misc. Equipment	15,809	15,809	15,809	15,809	15,809	15,790	15,809	15,809	15,209	15,809	15,809	15,809	189,089	94,555
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	2,190	2,183	2,147	2,181	2,190	2,149	2,187	2,190	2,190	2,190	2,190	851	24,838	12,420
31	390.5 Office Furniture & Equipment	3,603	3,603	3,603	3,603	3,603	3,577	3,603	3,603	3,603	3,603	3,603	3,603	43,210	21,617
32	390.51 Computer Equipment	21,801	21,801	21,801	21,801	21,801	21,812	21,801	21,801	21,801	21,801	21,801	21,801	261,623	130,824
33	391.5 Transportation Equipment	13,025	12,760	11,350	12,671	13,025	12,394	12,892	13,025	13,025	13,025	13,025	(39,236)	100,979	50,493
34	392.5 Stores Equipment	45	45	45	45	45	60	45	45	45	45	45	45	555	285
35	393.5 Tools, Shop & Garage Equipment	1,853	1,852	1,849	1,852	1,853	1,840	1,853	1,853	1,853	1,853	1,853	1,719	22,083	11,040
36	394.5 Laboratory Equipment	1,194	1,194	1,194	1,194	1,194	1,208	1,194	1,194	1,194	1,194	1,194	1,194	14,342	7,183
37	395.5 Power Operated Equipment	2,388	2,388	2,380	2,387	2,389	2,384	2,388	2,389	2,389	2,389	2,389	2,101	28,143	14,072
38	396.5 Communication Equipment	1,476	1,476	1,476	1,476	1,476	1,463	1,476	1,476	1,476	1,476	1,476	1,476	17,689	8,857
39	397.5 Miscellaneous Equipment	460	453	419	451	460	452	457	460	460	460	460	(829)	4,164	2,084
40	398.5 Other Tangible Plant	550	550	550	550	550	526	550	550	550	550	550	550	6,576	3,299
41	**INTANGIBLE PLANT**	1,702	1,702	1,702	1,702	1,702	1,712	1,702	1,702	1,702	1,702	1,702	1,702	20,434	10,234
42	**COLLECTION PLANT**	115,661	115,661	115,661	115,661	115,661	112,742	113,352	115,661	115,661	115,661	115,661	115,661	1,382,704	691,409
43	**SYSTEM PUMPING PLANT**	36,407	21,507	14,407	31,407	38,107	25,384	40,407	39,807	34,407	40,407	40,407	11,033	373,687	186,882
44	**TREATMENT AND DISPOSAL PLANT**	208,734	205,034	201,934	189,034	209,034	208,914	205,244	209,034	166,033	209,034	193,034	209,034	2,414,097	1,207,093
45	**GENERAL PLANT**	48,566	48,265	46,794	48,192	48,566	47,835	48,426	48,566	48,566	48,566	48,566	(6,726)	524,202	262,174
46	**TOTAL NET ADDITIONS**	411,070	392,189	380,496	385,996	413,070	396,567	409,131	414,770	366,369	415,370	399,370	330,704	4,715,124	2,357,792

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	237	237	237	237	237	230	237	237	237	237	237	237	2,837	1,419
3	352.1 Franchises	277	277	277	277	277	279	277	277	277	277	277	277	3,325	1,671
4	389.1 Other Plant & Misc. Equipment	1,188	1,188	1,188	1,188	1,188	1,203	1,188	1,188	1,188	1,188	1,188	1,188	14,271	7,142
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	1,356	16,274	8,143
8	360.2 Collection Sewers - Force	29,843	29,843	29,843	29,843	29,843	29,830	29,843	29,843	29,843	29,843	29,843	29,843	358,102	179,061
9	361.2 Collection Sewers - Gravity	70,335	70,335	70,335	70,335	70,335	70,331	70,335	70,335	70,335	70,335	70,335	70,336	844,015	422,018
10	362.2 Special Collecting	4	4	4	4	4	1	4	4	4	4	4	4	45	21
11	363.2 Services to Customers	7,414	7,414	7,414	7,414	7,414	7,367	7,414	7,414	7,414	7,414	7,414	7,414	88,921	44,470
12	364.2 Flow Measuring Devices	6,222	6,222	6,222	6,222	6,222	6,163	6,222	6,222	6,222	6,222	6,222	6,222	74,805	37,310
13	365.2 Flow Measuring Installation	17	17	17	17	17	16	17	17	17	17	17	17	203	102
14	389.2 Other Plant & Misc. Equipment	470	470	470	470	470	474	470	470	470	470	470	470	5,645	2,829
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	2,573	2,573	2,573	2,573	2,573	2,535	2,573	2,573	2,573	2,573	2,573	2,573	30,838	15,428
18	370.3 Receiving Wells	6,781	6,781	6,781	6,781	6,781	6,807	6,781	6,781	6,781	6,781	6,781	6,781	81,398	40,707
19	371.3 Pumping Equipment	30,086	30,086	30,086	30,086	30,086	30,068	30,086	30,086	30,086	30,086	30,086	30,086	361,014	180,515
20	389.3 Other Plant & Misc. Equipment	967	967	967	967	967	974	967	967	967	967	967	967	11,612	5,814
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	22,783	22,783	22,783	22,783	22,783	22,756	22,783	22,783	22,783	22,783	22,783	22,783	273,370	136,691
24	380.4 Treatment & Disposal	146,210	146,210	146,210	146,210	146,210	146,182	146,210	146,210	146,210	146,210	146,210	146,210	1,754,491	877,255
25	381.4 Plant Sewers	6,056	6,056	6,056	6,056	6,056	6,026	6,056	6,056	6,056	6,056	6,056	6,056	72,643	36,324
26	382.4 Outfall Sewer Lines	18,176	18,176	18,176	18,176	18,176	18,160	18,176	18,176	18,176	18,176	18,176	18,176	218,095	109,059
27	389.4 Other Plant & Misc. Equipment	15,809	15,809	15,809	15,809	15,809	15,790	15,809	15,809	15,809	15,809	15,809	15,809	189,689	94,853
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	2,190	2,190	2,190	2,190	2,190	2,164	2,190	2,190	2,190	2,190	2,190	2,190	26,254	13,134
31	390.5 Office Furniture & Equipment	3,603	3,603	3,603	3,603	3,603	3,577	3,603	3,603	3,603	3,603	3,603	3,603	43,209	21,614
32	*390.51 Computer Equipment*	21,801	21,801	21,801	21,801	21,801	21,812	21,801	21,801	21,801	21,801	21,801	21,801	261,622	130,822
33	391.5 Transportation Equipment	13,025	13,025	13,025	13,025	13,025	12,997	13,025	13,025	13,025	13,025	13,025	13,025	156,273	78,144
34	392.5 Stores Equipment	45	45	45	45	45	60	45	45	45	45	45	45	555	285
35	393.5 Tools, Shop & Garage Equipment	1,853	1,853	1,853	1,853	1,853	1,842	1,853	1,853	1,853	1,853	1,853	1,853	22,224	11,119
36	394.5 Laboratory Equipment	1,194	1,194	1,194	1,194	1,194	1,208	1,194	1,194	1,194	1,194	1,194	1,194	14,342	7,183
37	395.5 Power Operated Equipment	2,369	2,369	2,369	2,369	2,369	2,367	2,369	2,369	2,369	2,369	2,369	2,369	28,426	14,223
38	396.5 Communication Equipment	1,476	1,476	1,476	1,476	1,476	1,453	1,476	1,476	1,476	1,476	1,476	1,476	17,689	8,857
39	397.5 Miscellaneous Equipment	460	460	460	460	460	467	460	460	460	460	460	460	5,527	2,769
40	398.5 Other Tangible Plant	550	550	550	550	550	526	550	550	550	550	550	550	6,576	3,296
41	**INTANGIBLE PLANT**	1,702	1,702	1,702	1,702	1,702	1,712	1,702	1,702	1,702	1,702	1,702	1,702	20,433	10,232
42	**COLLECTION PLANT**	115,661	115,661	115,661	115,661	115,661	115,540	115,661	115,661	115,661	115,661	115,661	115,661	1,387,811	693,954
43	**SYSTEM PUMPING PLANT**	40,407	40,407	40,407	40,407	40,407	40,384	40,407	40,407	40,407	40,407	40,407	40,407	484,862	242,464
44	**TREATMENT AND DISPOSAL PLANT**	209,034	209,034	209,034	209,034	209,034	208,914	209,034	209,034	209,034	209,034	209,034	209,034	2,508,287	1,254,182
45	**GENERAL PLANT**	48,566	48,566	48,566	48,566	48,566	48,473	48,566	48,566	48,566	48,566	48,566	48,566	582,696	291,446
46	**TOTAL GROSS ADDITIONS**	415,370	415,370	415,370	415,370	415,370	415,023	415,370	415,370	415,370	415,370	415,370	415,370	4,984,090	2,492,278

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	2,798	2,309	0	0	0	0	0	5,107	2,554
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	3,600	0	0	0	0	0	0	0	0	0	3,600	1,800
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	4,000	18,900	22,400	9,000	2,300	15,000	0	600	6,000	0	0	29,374	107,574	53,787
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	1,000	300	0	0	0	0	0	0	0	0	0	1,300	650
24	380.4 Treatment & Disposal	300	3,000	6,800	20,000	0	0	3,790	0	0	0	16,000	0	49,890	24,945
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	42,401	0	0	0	42,401	21,201
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	600	0	0	0	600	300
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	7	43	9	0	15	3	0	0	0	0	1,339	1,416	712
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	265	1,675	354	0	603	133	0	0	0	0	52,263	55,293	27,646
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	1	4	1	0	2	0	0	0	0	0	134	142	67
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	1	9	2	0	3	1	0	0	0	0	268	283	141
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	7	41	9	0	15	3	0	0	0	0	1,289	1,363	682
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	2,798	2,309	0	0	0	0	0	5,107	2,554
43	**SYSTEM PUMPING PLANT**	4,000	18,900	26,000	9,000	2,300	15,000	0	600	6,000	0	0	29,374	111,174	55,587
44	**TREATMENT AND DISPOSAL PLANT**	300	4,000	7,100	20,000	0	0	3,790	0	43,001	0	16,000	0	94,191	47,096
45	**GENERAL PLANT**	0	281	1,772	374	0	636	140	0	0	0	0	55,292	58,497	29,248
46	**TOTAL RETIREMENTS**	4,300	23,181	34,872	29,374	2,300	18,436	6,239	600	49,001	0	16,000	84,666	268,969	134,485

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	15,071	0.00%	0
3	352.1 Franchises	35,955	0.00%	0
4	389.1 Other Plant & Misc. Equipment	87,413	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	273,325	20.69%	56,562
8	360.2 Collection Sewers - Force	2,931,432	11.16%	327,234
9	361.2 Collection Sewers - Gravity	11,692,153	39.94%	4,669,530
10	362.2 Special Collecting	24	0.00%	0
11	363.2 Services to Customers	987,797	0.00%	0
12	364.2 Flow Measuring Devices	310,200	0.00%	0
13	365.2 Flow Measuring Installation	383	0.00%	0
14	389.2 Other Plant & Misc. Equipment	30,395	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	207,949	9.59%	19,945
18	370.3 Receiving Wells	863,588	12.13%	104,784
19	371.3 Pumping Equipment	2,097,061	9.79%	205,388
20	389.3 Other Plant & Misc. Equipment	99,644	16.39%	16,331
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	1,913,752	11.24%	215,058
24	380.4 Treatment & Disposal	8,541,277	14.44%	1,232,999
25	381.4 Plant Sewers	334,378	14.76%	49,357
26	382.4 Outfall Sewer Lines	1,047,558	2.33%	24,445
27	389.4 Other Plant & Misc. Equipment	706,403	18.29%	129,236
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	237,155	0.00%	0
31	390.5 Office Furniture & Equipment	293,236	0.00%	0
32	390.51 Computer Equipment	626,810	0.00%	0
33	391.5 Transportation Equipment	648,661	0.00%	0
34	392.5 Stores Equipment	3,143	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	179,141	0.00%	0
36	394.5 Laboratory Equipment	31,464	0.00%	0
37	395.5 Power Operated Equipment	339,342	0.00%	0
38	396.5 Communication Equipment	84,430	0.00%	0
39	397.5 Miscellaneous Equipment	13,707	0.00%	0
40	398.5 Other Tangible Plant	67,410	0.00%	0
41	**INTANGIBLE PLANT**	138,439	0.00%	0
42	**COLLECTION PLANT**	16,225,709	31.14%	5,053,326
43	**SYSTEM PUMPING PLANT**	3,268,242	10.60%	346,448
44	**TREATMENT AND DISPOSAL PLANT**	12,543,368	13.16%	1,651,095
45	**GENERAL PLANT**	2,524,499	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	34,700,257	20.32%	7,050,869

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

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	59,111
2	**Utility Adjustments to ordered balance (1)**	0
3	**1985 Additions**	1,500
4	**1985 Retirements**	0
5	**1985 Adjustments**	0
6	**1985 Net Additions**	1,500
7	**12/31/85 Balance**	60,611
8	**Balance per order 12/31/85**	0
9	**Utility Adjustments to ordered balance (1)**	0
10	**1986 Additions**	2,500
11	**1986 Retirements**	0
12	**1986 Adjustments**	0
13	**1986 Net Additions**	2,500
14	**12/31/86 Balance**	63,111
15	**Balance per order 12/31/86**	0
16	**Utility Adjustments to ordered balance (1)**	0
17	**1987 Additions**	1,250
18	**1987 Retirements**	0
19	**1987 Adjustments**	0
20	**1987 Net Additions**	1,250
21	**12/31/87 Balance**	64,361
22	**Balance per books 09/30/88 (Tropical Isles)**	101,920
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**	166,281
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**	(406)
35	**12/31/89 Balance**	165,875
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**	165,875

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

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	12/31/90 Balance	165,875
2	Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)	12,806,038
3	Utility Adjustments to ordered balance (1)	59,756
4	1991 Additions	10,009
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	10,009
8	12/31/91 Balance	12,841,680
9	Balance per order 12/31/91(Uniform Plants) and 04/30/92 (Marco Island)	33,041,371
10	Utility Adjustments to ordered balance (1)	(1,170,388)
11	1992 Additions	977,247
12	1992 Retirements	6,036
13	1992 Adjustments	0
14	1992 Net Additions	971,211
15	12/31/92 Balance	45,683,873
16	Balance per order 09/30/93 (Spring Gardens and Valencia Terrace)	90,049
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	938,617
19	1993 Retirements	3,216
20	1993 Adjustments	0
21	1993 Net Additions	935,401
22	12/31/93 Balance	46,709,323
23	Balance per order 12/31/93	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	940,035
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	940,035
29	12/31/94 Balance	47,649,358
30	Balance per order 12/31/94	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	508,211
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	508,211
36	12/31/95 Balance	48,157,569
37	Balance per order 12/31/95	
38	Utility Adjustments to ordered balance (1)	
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 SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(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	11,089,872	172,985	11,262,857	0	11,262,857	11,176,364	0	11,176,364	13.95%	1,558,550
2	Line/Main Extensions	13,445,298	123,640	13,568,938	0	13,568,938	13,507,118	0	13,507,118	10.63%	1,435,733
3	Contributed Lines	22,096,015	0	22,096,015	0	22,096,015	22,096,015	0	22,096,015	48.54%	10,726,393
4	Cont. Prpty Other than Lines	344,357	0	344,357	0	344,357	344,357	0	344,357	6.89%	23,731
5	Service Installation Fees	673,818	211,586	885,404	0	885,404	779,611	0	779,611	0.00%	0
6	**TOTAL SEWER CIAC**	47,649,360	508,211	48,157,571	0	48,157,571	47,903,465	0	47,903,465	28.69%	13,744,407
7	**FPSC MARGIN RESERVE - CIAC**				305,982	305,982	0	152,991	152,991		

Column:
(10) from Schedule A-6 (page 7 of 7)

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

SCHEDULE OF SEWER 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

Line No	(1) Description	(2) Ending 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) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	11,089,872	11,103,932	11,117,993	11,132,053	11,146,113	11,160,684	11,177,984	11,192,555	11,206,615	11,220,676	11,234,736	11,248,796	11,262,857	172,985	11,176,364
2	Line/Main Extensions	13,445,298	13,455,368	13,465,438	13,475,508	13,485,578	13,496,198	13,507,568	13,518,588	13,528,658	13,538,728	13,548,798	13,558,868	13,568,938	123,640	13,507,118
3	Contributed Lines	22,096,015	22,096,015	22,096,015	22,096,015	22,096,015	22,096,015	22,096,015	22,096,015	22,096,015	22,096,015	22,096,015	22,096,015	22,096,015	0	22,096,015
4	Cont Prply Other than Lines	344,357	344,357	344,357	344,357	344,357	344,357	344,357	344,357	344,357	344,357	344,357	344,357	344,357	0	344,357
5	Service Installation Fees	673,818	690,416	707,367	724,317	741,749	760,324	780,533	799,691	817,957	834,908	851,856	868,805	885,404	211,586	779,611
6	TOTAL SEWER CIAC	47,649,360	47,690,090	47,731,170	47,772,249	47,813,812	47,857,578	47,906,457	47,951,206	47,993,802	48,034,881	48,075,781	48,116,841	48,157,571	508,211	47,903,465

SCHEDULE OF SEWER 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 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	14,060	14,060	14,060	14,060	14,570	17,300	14,570	14,060	14,060	14,060	14,060	14,060	172,985	86,493
2	Line/Main Extensions	10,070	10,070	10,070	10,070	10,620	11,370	11,020	10,070	10,070	10,070	10,070	10,070	123,640	61,820
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	16,599	16,949	16,949	17,432	18,575	20,208	19,156	18,265	16,949	16,949	16,949	16,599	211,586	105,793
6	TOTAL	40,730	41,080	41,080	41,563	43,766	48,879	44,749	42,396	41,080	41,080	41,080	40,730	508,211	254,106

SCHEDULE OF SEWER 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 (S)
Page 4 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Gross Additions	Ave Gross Additions 1995
1	Plant Capacity Fees	14,060	14,060	14,060	14,060	14,570	17,300	14,570	14,060	14,060	14,060	14,060	14,060	172,985	86,493
2	Line/Main Extensions	10,070	10,070	10,070	10,070	10,620	11,370	11,020	10,070	10,070	10,070	10,070	10,070	123,640	61,820
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	16,599	16,949	16,949	17,432	18,575	20,206	19,158	18,265	16,949	16,949	16,949	16,599	211,599	105,793
6	TOTAL	40,730	41,080	41,080	41,563	43,766	48,879	44,749	42,396	41,080	41,080	41,080	40,730	508,211	254,106

SCHEDULE OF SEWER 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 (S)
Page 5 of 8
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	305,982	305,982	152,991

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	Balance per order 5/30/95 (Enterprise)	17,631
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	2,152
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	2,152
7	12/31/85 Balance	19,783
8	Balance per order 12/31/85	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	3,813
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	3,813
14	12/31/86 Balance	23,595
15	Balance per order 12/31/86	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	3,928
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	3,928
21	12/31/87 Balance	27,523
22	Balance per books 09/30/88 (Tropical Isles)	3,944
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	3,604
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	3,604
28	12/31/88 Balance	35,071
29	Balance per order 12/31/88	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	6,035
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	6,035
35	12/31/89 Balance	41,106
36	Balance per order 12/31/89	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	6,101
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	6,101
42	12/31/90 Balance	47,208

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

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	12/31/90 Balance	47,206
2	Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)	2,902,847
3	Utility Adjustments to ordered balance (1)	7,842
4	1991 Additions	221,801
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	221,801
8	12/31/91 Balance	3,179,696
9	Balance per order 12/31/91(Uniform Plants) and 04/30/92 (Marco Island)	5,742,328
10	Utility Adjustments to ordered balance (1)	(118,736)
11	1992 Additions	1,145,777
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	1,145,777
15	12/31/92 Balance	9,949,067
16	Balance per order 09/30/93 (Spring Gardens and Valencia Terrace)	30,999
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	1,375,807
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	1,375,807
22	12/31/93 Balance	11,355,873
23	Balance per order 12/31/93	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	1,529,792
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,529,792
29	12/31/94 Balance	12,885,665
30	Balance per order 12/31/94	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	1,563,977
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,563,977
36	12/31/95 Balance	14,449,642
37	Balance per order 12/31/95	
38	Utility Adjustments to ordered balance (1)	
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 9:27 AM A13S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
		1996 ACCUMULATED AMORTIZATION OF CIAC					1996 AVERAGE BALANCE			1996 NON-USED & USEFUL	
Line No.	Classification	Balance Per Books 12/31/94	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	3,714,640	545,352	4,259,992	0	4,259,992	3,987,316	0	3,987,316	10.39%	414,106
2	Line/Main Extensions	3,380,018	432,869	3,812,887	0	3,812,887	3,596,453	0	3,596,453	6.48%	233,130
3	Contributed Lines	5,185,641	552,051	5,737,692	0	5,737,692	5,461,667	0	5,461,667	47.66%	2,602,848
4	Cont. Prpty Other than Lines	511,350	12,338	523,688	0	523,688	517,519	0	517,519	4.65%	24,066
5	Service Installation Fees	94,019	21,102	115,121	0	115,121	104,570	0	104,570	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	12,885,668	1,563,712	14,449,380	0	14,449,380	13,667,524	0	13,667,524	23.96%	3,274,170

Column:
(10) from Schedule A-10 (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 SEWER ACCUMULATED AMORTIZATION OF 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending 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) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	3,714,640	3,760,089	3,805,538	3,850,987	3,896,436	3,941,885	3,987,298	4,032,747	4,078,196	4,123,645	4,169,094	4,214,543	4,259,992	545,352	3,987,316
2	Line/Main Extensions	3,380,018	3,416,091	3,452,164	3,488,237	3,524,310	3,560,383	3,596,449	3,632,522	3,668,595	3,704,668	3,740,741	3,776,814	3,812,887	432,869	3,596,453
3	Contributed Lines	5,185,641	5,231,645	5,277,649	5,323,653	5,369,657	5,415,661	5,461,668	5,507,672	5,553,676	5,599,680	5,645,684	5,691,688	5,737,692	552,051	5,461,667
4	Cont. Prpty Other than Lines	511,350	512,378	513,406	514,434	515,462	516,490	517,520	518,548	519,576	520,604	521,632	522,660	523,688	12,338	517,519
5	Service Installation Fees	94,019	95,778	97,537	99,296	101,055	102,814	104,567	106,326	108,085	109,844	111,603	113,362	115,121	21,102	104,570
6	TOTAL	12,885,668	13,015,981	13,146,294	13,276,607	13,406,920	13,537,233	13,667,502	13,797,815	13,928,128	14,058,441	14,188,754	14,319,067	14,449,380	1,563,712	13,867,524

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 8
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	45,449	45,449	45,449	45,449	45,449	45,413	45,449	45,449	45,449	45,449	45,449	45,449	545,352	272,676
2	Line/Main Extensions	36,073	36,073	36,073	36,073	36,073	36,066	36,073	36,073	36,073	36,073	36,073	36,073	432,869	216,435
3	Contributed Lines	46,004	46,004	46,004	46,004	46,004	46,007	46,004	46,004	46,004	46,004	46,004	46,004	552,051	276,026
4	Cont. Prply Other than Lines	1,028	1,028	1,028	1,028	1,028	1,030	1,028	1,028	1,028	1,028	1,028	1,028	12,336	6,169
5	Service Installation Fees	1,759	1,759	1,759	1,759	1,759	1,753	1,759	1,759	1,759	1,759	1,759	1,759	21,102	10,551
6	TOTAL	130,313	130,313	130,313	130,313	130,313	130,269	130,313	130,313	130,313	130,313	130,313	130,313	1,563,712	781,856

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Gross Additions	Average Gross Add. 1995
1	Plant Capacity Fees	45,449	45,449	45,449	45,449	45,449	45,413	45,449	45,449	45,449	45,449	45,449	45,449	545,352	272,676
2	Line/Main Extensions	36,073	36,073	36,073	36,073	36,073	36,066	36,073	36,073	36,073	36,073	36,073	36,073	432,869	216,435
3	Contributed Lines	46,004	46,004	46,004	46,004	46,004	46,007	46,004	46,004	46,004	46,004	46,004	46,004	552,051	276,026
4	Cont. Prpty Other than Lines	1,028	1,028	1,028	1,028	1,028	1,030	1,028	1,028	1,028	1,028	1,028	1,028	12,336	6,169
5	Service Installation Fees	1,759	1,759	1,759	1,759	1,759	1,753	1,759	1,759	1,759	1,759	1,759	1,759	21,102	10,551
6	TOTAL	130,313	130,313	130,313	130,313	130,313	130,269	130,313	130,313	130,313	130,313	130,313	130,313	1,563,712	781,856

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	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 SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	354,358
2	Utility Adjustments to Beginning Balance	(8,061)
3	**Restated Balance 12/31/91**	346,297
4	1992 Additions	(18,865)
5	1992 Adjustments	0
6	**12/31/92 Balance**	327,432
7	1993 Additions	434,251
8	1993 Adjustments	0
9	**12/31/93 Balance**	761,683
10	1994 Additions	326,691
11	1994 Adjustments	0
12	**12/31/94 Balance**	1,088,374
13	1995 Additions	625,010
14	1995 Adjustments	0
15	**12/31/95 Balance**	1,713,384
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	1,088,374
20	Jan	1,085,337
21	Feb	1,082,299
22	Mar	1,244,626
23	Apr	1,241,588
24	May	1,238,551
25	Jun	1,400,878
26	Jul	1,397,841
27	Aug	1,394,803
28	Sep	1,557,131
29	Oct	1,554,093
30	Nov	1,551,056
31	Ending Balance 12/31/95	1,713,383
32	Average Balance	1,400,879
33	Non-used and Useful Percentage	86.68%
34	Non-used and Useful Amount	1,214,270

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

(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	10,802,488	0	10,802,488	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	1,350,315	0	1,350,315	

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	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	341,911,666	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)	(83,165,386)	(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	(1,524,088)	(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	4,538,740
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	3,824,779	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	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)	(348,415)	(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	415,457
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)	(1,389)	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	243,148	187,966	181,999
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	2,356,949	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	2,164,439	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	303,926,880	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

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	8,154,458	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	1,360,411	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	2,038,256	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	1,763,167	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	5,587,553	6,002,174	4,847,215	4,408,982	3,830,963
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,009,037	1,364,075	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	1,742,408	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	4,236,230	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	2,403,263	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	3,051,508	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	100,647,086	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	1,400,896	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	107,576,857	107,940,877	108,219,518	108,577,311	108,884,394	110,639,581	107,832,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,860	301,537,572	301,808,067	300,853,382	302,028,856	303,906,082	305,399,529	304,654,667	303,633,984	305,188,838	306,211,119	306,474,076	308,214,085	306,570,488

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

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(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	(519,787)		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	170,335	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	(519,787)		12/31/91 Adjusted Balance	170,335	
4				1992 Amortization Expense	12,271	
5	12/31/92 Balance	(519,787)		12/31/92 BALANCE	182,606	
6				1993 Amortization Expense	12,271	
7	12/31/93 Balance	(519,787)		12/31/93 BALANCE	194,877	
8				1994 Amortization Expense	12,271	
9	12/31/94 Balance	(519,787)		12/31/94 BALANCE	207,148	
10				1995 Amortization Expense	12,271	
11	12/31/95 Balance	(519,787)	(519,787)	12/31/95 BALANCE	219,419	213,284
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 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
16	Average Balance	(519,787)	Above	
17	Composite Non-Used & Useful Plant in Service - % (1)	7.33%	A-6 (S)	
18	AVERAGE NON-USED & USEFUL AMOUNT	(38,112)		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
19	Average Balance	213,284	Above	
20	Composite Non-Used & Useful Accumulated Amortization - % (1)	7.12%	A-10 (S)	
21	AVERAGE NON-USED & USEFUL AMOUNT	15,190		
22	NET NON-USED AND USEFUL AMOUNT	(22,922)		A-7 (S)

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 - SEWER - 1995
DEFERRED DEBITS

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 balances for deferred debits for the test year.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		UNIVERSITY SHORES INTERCONNECT			TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION (20 year Life)	UNAMORTIZED BALANCE	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBIT**							
2	**12/31/94 Balance**			2,370,161			2,370,161	
3	Jan	0	10,129	2,360,032	0	10,129	2,360,032	
4	Feb	0	10,129	2,349,903	0	10,129	2,349,903	
5	Mar	0	10,129	2,339,774	0	10,129	2,339,774	
6	Apr	0	10,129	2,329,645	0	10,129	2,329,645	
7	May	0	10,129	2,319,516	0	10,129	2,319,516	
8	Jun	0	10,129	2,309,387	0	10,129	2,309,387	
9	Jul	0	10,129	2,299,258	0	10,129	2,299,258	
10	Aug	0	10,129	2,289,129	0	10,129	2,289,129	
11	Sep	0	10,129	2,279,000	0	10,129	2,279,000	
12	Oct	0	10,129	2,268,871	0	10,129	2,268,871	
13	Nov	0	10,129	2,258,742	0	10,129	2,258,742	
14	12/31/95 Balance	0	10,129	2,248,613	0	10,129	2,248,613	
15	**Total Amortization Expense 12/31/95**		**121,548**			**121,548**		B-2 (S)
16	**Average Rate Base Balance 12/31/95**			**2,309,387**			**2,309,387**	A-2 (S)

UNIVERSITY SHORES INTERCONNECT

On June 28, 1994, the Company entered into a wastewater interconnect agreement with Orange County whereby Orange County, Florida will provide wholesale wastewater service between the Company's University Shores wastewater collection system and the County's wastewater system. The Company agreed to pay a capacity charge of $2,430,934 for 320,000 GPD of wastewater capacity.

Amortization Period: 240 months
Monthly Amortization Amount: $10,129
Amortization Start Date: 7/1/94

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(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 Sewer Sales	17,648,643	0	17,648,643	4,920,387	22,569,030	27.88%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	17,648,643	0	17,648,643	4,920,387	22,569,030		
5 OPERATING EXPENSES							
6 Operation and Maintenance	10,802,488	0	10,802,488	0	10,802,488		B-6(S)
7 Depreciation net of CIAC Amort	2,962,138	0	2,962,138	0	2,962,138		B-14(S)
8 Amortization	(11,548)	0	(11,548)	0	(11,548)		B-18(S),A-21(S)
9 Taxes Other than Income	2,585,107	(211,417)	2,373,690	221,419 (A)	2,595,109		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(705,570)	71,924	(633,646)	1,812,630 (B)	1,178,984		B-17(S),B-2(S)3/3
11 Total Operating Expenses	15,632,614	(139,493)	15,493,121	2,034,049	17,527,170		
12 NET OPERATING INCOME	2,016,029	139,493	2,155,522	2,886,338	5,041,860		
13 RATE BASE	50,745,476	494,289	51,239,764		51,239,764		A-2(S)
14 RATE OF RETURN	3.97%		4.21%		9.84%		D-1(S)

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 SEWER 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-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(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	Sewer Sales	17,648,643	0	17,648,643	4,920,604		22,569,247	27.88%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	17,648,643	0	17,648,643	4,920,604		22,569,247		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	10,802,488	0	10,802,488	0		10,802,488		B-6(S)
7	Depreciation net of CIAC Amort	2,962,138	0	2,962,138	0		2,962,138		B-14(S)
8	Amortization	(11,548)	0	(11,548)	0		(11,548)		B-18(S), A-21(S)
9	Taxes Other than Income	2,585,107	(211,417)	2,373,690	221,426	(A)	2,595,116		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(705,570)	71,924	(633,646)	1,812,706	(B)	1,179,060		B-17(S),B-2(S)3/3
11	Total Operating Expenses	15,632,614	(139,493)	15,493,121	2,034,132		17,527,253		
12	**NET OPERATING INCOME**	2,016,029	139,493	2,155,522	2,886,472		5,041,994		
13	**RATE BASE**	50,745,476	494,289	51,239,764			51,239,764		A-2(S)
14	**RATE OF RETURN**	3.97%		4.21%			9.84%		D-1(S)

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 SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED 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 a schedule that shows the calculation of required revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	11.19%	D-1(S)	
3	Rate of Return (%)	9.84%	9.84%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	51,239,764	51,239,764	A-2(S)	
6	Required Income (L3 x L5)	5,041,993	5,041,864		
7	Adjusted Income Under Present Rates	2,155,522	2,155,522	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,886,471	2,886,342		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	4,699,179	4,698,970		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	4,920,606	4,920,387		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	4,699,179	4,698,970		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,812,708	1,812,628		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	221,427	221,417		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,886,471	2,886,342		B-2(S)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 SEWER 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(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	A. REVENUES:		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	B. OPERATION AND MAINTENANCE EXPENSE:		B-6(S)
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-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	D. AMORTIZATION:		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	E. TAXES OTHER THAN INCOME:		B-15(S)
36	1. Property Tax Adjustment for New Acquisitions	3,914	
37			
38	2. Non Used and Useful Property Tax Add-back	204,625	
39			
40	3. Non Used and Useful Property Taxes	(419,956)	
41			
42		(211,417)	
43	F. INCOME TAXES:		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	71,924	
45			
46	2.	0	
47			
48		71,924	
49	TOTAL SEWER INCOME ADJUSTMENTS		
50		(139,493)	
51			

SCHEDULE OF SEWER 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.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	Account No. and Description	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	48,996	0	48,996
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	24,120	0	24,120
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	11,615,146	0	11,615,146
9	522.2 Measured - Commercial	4,062,762	0	4,062,762
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	2,393	0	2,393
12	522.5 Measured - Multi-Family	1,841,918	0	1,841,918
13	Subtotal Sewer Sales	17,595,335	0	17,595,335
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	53,308	0	53,308
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	53,308	0	53,308
20	**TOTAL SEWER SALES**	17,648,643	0	17,648,643
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	17,648,643	0	17,648,643

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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-6(S)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

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	701 Salaries & Wages - Employees	3,493,075	0	3,493,075	2,121,134	0	2,121,134	378,474	0	378,474	993,467	0	993,467
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	867,450	0	867,450	526,756	0	526,756	93,986	0	93,986	246,708	0	246,708
4	710 Purchased Sewage Treatment	1,741,365	0	1,741,365	1,741,365	0	1,741,365	0	0	0	0	0	0
5	711 Sludge Removal Expense	702,898	0	702,898	702,898	0	702,898	0	0	0	0	0	0
6	715 Purchased Power	1,118,889	0	1,118,889	1,099,887	0	1,099,887	1,314	0	1,314	17,688	0	17,688
7	716 Fuel for Power Production	17,116	0	17,116	17,116	0	17,116	0	0	0	0	0	0
8	718 Chemicals	531,574	0	531,574	531,574	0	531,574	0	0	0	0	0	0
9	720 Materials & Supplies	818,324	0	818,324	750,150	0	750,150	20,901	0	20,901	47,273	0	47,273
10	731 Contractual Services - Eng.	34,971	0	34,971	27,057	0	27,057	0	0	0	7,914	0	7,914
11	732 Contractual Services - Acct.	42,017	0	42,017	0	0	0	0	0	0	42,017	0	42,017
12	733 Contractual Services - Legal	25,318	0	25,318	0	0	0	0	0	0	25,318	0	25,318
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	277,413	0	277,413	212,118	0	212,118	0	0	0	65,295	0	65,295
15	741 Rental of Real Building/Real Property	37,626	0	37,626	60	0	60	0	0	0	37,566	0	37,566
16	742 Rental of Equipment	22,353	0	22,353	20,634	0	20,634	0	0	0	1,719	0	1,719
17	750 Transportation Expense	132,921	0	132,921	99,763	0	99,763	14,787	0	14,787	18,372	0	18,372
18	756 Insurance - Vehicle	28,802	0	28,802	0	0	0	0	0	0	28,802	0	28,802
19	757 Insurance - General Liability	59,205	0	59,205	0	0	0	0	0	0	59,205	0	59,205
20	758 Insurance - Workman's Comp	62,489	0	62,489	37,945	0	37,945	6,771	0	6,771	17,773	0	17,773
21	759 Insurance - Other	5,878	0	5,878	0	0	0	0	0	0	5,878	0	5,878
22	760 Advertising Expense	6,413	0	6,413	0	0	0	0	0	0	6,413	0	6,413
23	766 Reg. Comm. Exp. - Rate Case Amort.	117,829	0	117,829	0	0	0	0	0	0	117,829	0	117,829
24	767 Reg. Comm. Exp. - Other	14,259	0	14,259	0	0	0	0	0	0	14,259	0	14,259
25	770 Bad Debt Expense	51,439	0	51,439	0	0	0	51,439	0	51,439	0	0	0
26	775 Miscellaneous Expenses	592,864	0	592,864	172,366	0	172,366	129,019	0	129,019	291,479	0	291,479
27	TOTAL SEWER O & M EXPENSES	10,802,488	0	10,802,488	8,060,823	0	8,060,823	696,691	0	696,691	2,044,973	0	2,044,973

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.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-6(S)
Page 2 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(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	701.1-.8 Salaries & Wages - Employees	291,890	263,184	303,731	291,204	294,793	267,843	297,717	294,198	286,236	297,028	288,079	295,171	3,493,073	0	3,493,073
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	72,486	65,357	75,427	72,316	73,207	71,481	73,933	73,059	71,579	73,762	71,540	73,301	867,448	0	867,448
4	710.1-.8 Purchased Sewage Treatment	145,144	145,111	145,111	145,111	145,111	145,111	145,111	145,111	145,111	145,111	145,111	145,111	1,741,365	0	1,741,365
5	711.1-.8 Sludge Removal Expenses	54,107	52,555	53,611	53,920	73,831	70,913	71,041	70,388	50,551	50,910	50,931	60,140	702,898	0	702,898
6	715.1-.8 Purchased Power	96,550	97,231	96,150	97,046	92,131	91,373	90,597	90,968	90,347	89,563	91,125	93,819	1,118,869	0	1,118,869
7	716.1-.8 Fuel for Power Production	890	2,585	2,441	1,180	1,346	1,006	887	1,009	2,801	1,088	873	1,009	17,116	0	17,116
8	718.1-.8 Chemicals	46,057	44,812	50,699	44,329	42,659	42,226	46,970	40,029	48,673	45,036	42,493	37,591	531,574	0	531,574
9	720.1-.8 Materials & Supplies	58,890	69,241	75,955	60,842	76,775	71,647	79,656	81,192	67,654	65,393	58,848	52,227	818,324	0	818,324
10	731.1-.8 Contractual Services - Eng.	3,167	3,109	3,162	3,160	3,149	3,141	3,146	3,147	2,446	2,461	2,436	2,446	34,971	0	34,971
11	732.1-.8 Contractual Services - Acct.	3,456	3,322	3,603	3,596	3,537	3,495	3,522	3,527	3,484	3,560	3,431	3,483	42,017	0	42,017
12	733.1-.8 Contractual Services - Legal	2,064	2,002	2,171	2,167	2,131	2,106	2,122	2,125	2,099	2,145	2,067	2,099	25,318	0	25,318
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	29,491	22,694	22,799	26,154	21,770	24,030	23,206	23,087	20,196	20,738	23,272	19,976	277,414	0	277,414
15	741.1-.8 Rental of Real Building/Real Property	3,092	2,970	3,281	3,215	3,162	3,125	3,149	3,153	3,115	3,183	3,088	3,114	37,626	0	37,626
16	742.1-.8 Rental of Equipment	1,475	2,181	1,902	1,872	1,620	2,188	1,469	2,099	1,988	1,871	1,840	2,048	22,353	0	22,353
17	750.1-.8 Transportation Expense	11,182	10,870	11,201	11,104	11,076	11,039	11,123	11,070	11,035	11,121	11,027	11,074	132,920	0	132,920
18	756.1-.8 Insurance - Vehicle	2,370	2,277	2,470	2,465	2,424	2,396	2,415	2,416	2,388	2,441	2,352	2,386	28,802	0	28,802
19	757.1-.8 Insurance - General Liability	4,873	4,681	5,076	5,067	4,983	4,924	4,963	4,970	4,909	5,017	4,835	4,908	59,205	0	59,205
20	758.1-.8 Insurance - Workman's Comp (2)	5,222	4,708	5,434	5,210	5,274	5,150	5,326	5,263	5,157	5,314	5,154	5,281	62,491	0	62,491
21	759.1-.8 Insurance - Other	484	465	504	503	495	489	493	493	487	496	480	487	5,878	0	5,878
22	760.1-.8 Advertising Expense	528	507	550	549	540	533	538	538	532	543	524	532	6,413	0	6,413
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	9,697	9,315	10,103	10,084	9,918	9,800	9,878	9,891	9,769	9,984	9,622	9,767	117,829	0	117,829
24	767.1-.8 Reg. Comm. Exp. - Other	1,173	1,127	1,223	1,220	1,200	1,186	1,195	1,197	1,182	1,208	1,164	1,182	14,259	0	14,259
25	770.1-.8 Bad Debt Expense	4,300	3,926	4,350	4,319	4,329	4,272	4,391	4,343	4,234	4,398	4,242	4,335	51,439	0	51,439
26	775.1-.8 Miscellaneous Expenses	50,842	46,111	51,739	49,631	49,545	49,135	50,706	48,935	48,730	50,360	48,217	48,915	592,867	0	592,867
27	TOTAL SEWER O & M EXPENSES	899,451	860,340	934,691	896,264	925,005	908,608	933,758	922,211	886,701	892,724	872,330	870,405	10,802,488	0	10,802,488

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.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 [ ] Non FPSC [ ]

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

FPSC
Schedule: B-6(S)
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	701.1-.6 Salaries & Wages - Employees	178,489	155,759	186,544	174,404	179,323	173,779	182,122	178,849	174,716	180,489	175,740	180,920	2,121,134	0	2,121,134
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	44,325	38,681	46,326	43,311	44,532	43,156	45,227	44,415	43,366	44,822	43,643	44,929	526,756	0	526,756
4	710.1-.6 Purchased Sewage Treatment	145,144	145,111	145,111	145,111	145,111	145,111	145,111	145,111	145,111	145,111	145,111	145,111	1,741,365	0	1,741,365
5	711.1-.6 Sludge Removal Expenses	54,107	52,555	53,611	53,920	73,831	70,913	71,041	70,388	50,551	50,910	50,931	50,140	702,898	0	702,898
6	715.1-.6 Purchased Power	94,984	95,732	96,522	95,422	90,532	89,793	89,002	89,372	88,772	87,942	88,572	92,242	1,099,887	0	1,099,887
7	716.1-.6 Fuel for Power Production	890	2,585	2,441	1,180	1,346	1,006	887	1,009	2,801	1,089	873	1,009	17,116	0	17,116
8	718.1-.6 Chemicals	46,057	44,812	50,699	44,329	42,659	42,226	46,970	40,029	48,673	45,036	42,493	37,591	531,574	0	531,574
9	720.1-.6 Materials & Supplies	53,252	63,909	70,134	55,042	71,037	65,979	74,111	75,459	62,014	59,800	53,064	46,548	750,150	0	750,150
10	731.1-.6 Contractual Services - Eng.	2,516	2,483	2,483	2,483	2,483	2,483	2,483	2,483	1,790	1,790	1,790	1,790	27,057	0	27,057
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	24,117	17,532	17,200	20,565	16,274	18,599	17,732	17,606	14,783	15,205	17,940	14,585	212,118	0	212,118
15	741.1-.6 Rental of Real Building/Real Property	0	0	60	0	0	0	0	0	0	0	0	0	60	0	60
16	742.1-.6 Rental of Equipment	1,334	2,045	1,755	1,725	1,475	2,045	1,325	1,955	1,845	1,725	1,500	1,905	20,634	0	20,634
17	750.1-.6 Transportation Expense	8,434	8,289	8,376	8,291	8,285	8,283	8,320	8,279	8,295	8,300	8,307	8,305	99,763	0	99,763
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	3,193	2,787	3,337	3,120	3,208	3,109	3,258	3,200	3,126	3,229	3,144	3,237	37,945	0	37,945
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	16,067	13,221	15,837	13,853	14,155	14,176	15,257	13,574	13,944	14,831	13,775	13,879	172,368	0	172,368
27	TOTAL SEWER DIRECT O & M EXPENSES	672,910	645,500	700,436	662,755	694,252	680,657	702,846	691,729	659,806	659,876	647,963	642,170	8,060,823	0	8,060,823

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.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-6(S)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	31,640	28,886	32,005	31,777	31,848	31,434	32,310	31,957	31,150	32,359	31,213	31,898	378,474	0	378,474
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	7,857	7,173	7,948	7,891	7,909	7,806	8,023	7,936	7,735	8,038	7,751	7,921	93,986	0	93,986
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	110	100	111	110	111	109	112	111	108	112	108	111	1,314	0	1,314
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	1,747	1,595	1,767	1,755	1,759	1,736	1,784	1,765	1,720	1,787	1,724	1,762	20,901	0	20,901
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	1,236	1,129	1,250	1,241	1,244	1,228	1,262	1,249	1,217	1,264	1,219	1,248	14,787	0	14,787
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	566	517	573	568	570	562	578	572	557	579	558	571	6,771	0	6,771
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	4,300	3,926	4,350	4,319	4,329	4,272	4,391	4,343	4,234	4,398	4,242	4,335	51,439	0	51,439
26	775.7	Miscellaneous Expenses	10,786	9,847	10,910	10,832	10,857	10,716	11,014	10,894	10,619	11,031	10,640	10,874	129,019	0	129,019
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	58,243	53,171	58,914	58,494	58,625	57,864	59,475	58,826	57,340	59,568	57,456	58,717	696,691	0	696,691

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.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-8(S)
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 EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	81,761	78,540	85,183	85,024	83,621	82,630	83,286	83,392	82,370	84,181	81,126	82,353	993,467	0	993,467
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	20,304	19,504	21,153	21,114	20,766	20,520	20,682	20,709	20,455	20,905	20,146	20,451	246,708	0	246,708
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	1,456	1,398	1,517	1,514	1,489	1,471	1,483	1,485	1,467	1,499	1,444	1,466	17,686	0	17,686
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	3,890	3,737	4,053	4,046	3,979	3,932	3,963	3,968	3,919	4,008	3,860	3,919	47,273	0	47,273
10	731.8	Contractual Services - Eng.	651	626	679	677	666	658	663	664	656	671	646	656	7,914	0	7,914
11	732.8	Contractual Services - Acct.	3,458	3,322	3,603	3,596	3,537	3,495	3,522	3,527	3,484	3,560	3,431	3,483	42,017	0	42,017
12	733.8	Contractual Services - Legal	2,084	2,002	2,171	2,167	2,131	2,106	2,122	2,125	2,099	2,146	2,067	2,099	25,318	0	25,318
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	5,374	5,162	5,599	5,588	5,496	5,431	5,474	5,481	5,414	5,533	5,332	5,413	65,295	0	65,295
15	741.8	Rental of Real Building/Real Property	3,092	2,970	3,221	3,215	3,162	3,125	3,149	3,153	3,115	3,189	3,069	3,114	37,566	0	37,566
16	742.8	Rental of Equipment	141	136	147	147	145	143	144	144	143	146	140	143	1,719	0	1,719
17	750.8	Transportation Expense	1,512	1,452	1,575	1,572	1,548	1,528	1,540	1,542	1,523	1,557	1,500	1,523	18,372	0	18,372
18	756.8	Insurance - Vehicle	2,370	2,277	2,470	2,465	2,424	2,398	2,415	2,418	2,388	2,441	2,352	2,388	28,802	0	28,802
19	757.8	Insurance - General Liability	4,873	4,681	5,076	5,067	4,983	4,924	4,963	4,970	4,909	5,017	4,835	4,908	59,205	0	59,205
20	758.8	Insurance - Workman's Comp	1,463	1,405	1,524	1,521	1,496	1,478	1,490	1,492	1,474	1,508	1,451	1,473	17,773	0	17,773
21	759.8	Insurance - Other	484	465	504	503	495	489	493	493	487	498	480	487	5,878	0	5,878
22	760.8	Advertising Expense	528	507	550	549	540	533	538	538	532	543	524	532	6,413	0	6,413
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	9,697	9,315	10,103	10,084	9,918	9,800	9,878	9,891	9,769	9,984	9,622	9,767	117,829	0	117,829
24	767.8	Reg. Comm. Exp. - Other	1,173	1,127	1,223	1,220	1,200	1,186	1,195	1,197	1,182	1,208	1,164	1,182	14,259	0	14,259
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	23,988	23,043	24,992	24,946	24,534	24,243	24,436	24,467	24,167	24,698	23,802	24,182	291,479	0	291,479
27		TOTAL SEWER ALLOCATED A & G EXPENSES	168,296	161,669	175,342	175,015	172,126	170,067	171,437	171,657	169,552	173,260	166,991	169,518	2,044,973	0	2,044,973

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.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-6(S)
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Preparer: Kimball
Recap Schedule: B-3(S)

	(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										Net Adjustments	Total Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	3,493,075	0	0	0	0	0	0	0	0	0	0	3,493,075
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits	867,450	0	0	0	0	0	0	0	0	0	0	867,450
4	710.1-.8	Purchased Sewage Treatment	1,741,365	0	0	0	0	0	0	0	0	0	0	1,741,365
5	711.1-.8	Sludge Removal Expenses	702,898	0	0	0	0	0	0	0	0	0	0	702,898
6	715.1-.8	Purchased Power	1,118,889	0	0	0	0	0	0	0	0	0	0	1,118,889
7	716.1-.8	Fuel for Power Production	17,116	0	0	0	0	0	0	0	0	0	0	17,116
8	718.1-.8	Chemicals	531,574	0	0	0	0	0	0	0	0	0	0	531,574
9	720.1-.8	Materials & Supplies	818,324	0	0	0	0	0	0	0	0	0	0	818,324
10	731.1-.8	Contractual Services - Eng.	34,971	0	0	0	0	0	0	0	0	0	0	34,971
11	732.1-.8	Contractual Services - Acct.	42,017	0	0	0	0	0	0	0	0	0	0	42,017
12	733.1-.8	Contractual Services - Legal	25,316	0	0	0	0	0	0	0	0	0	0	25,316
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	277,413	0	0	0	0	0	0	0	0	0	0	277,413
15	741.1-.8	Rental of Real Building/Real Property	37,626	0	0	0	0	0	0	0	0	0	0	37,626
16	742.1-.8	Rental of Equipment	22,353	0	0	0	0	0	0	0	0	0	0	22,353
17	750.1-.8	Transportation Expense	132,921	0	0	0	0	0	0	0	0	0	0	132,921
18	756.1-.8	Insurance - Vehicle	28,802	0	0	0	0	0	0	0	0	0	0	28,802
19	757.1-.8	Insurance - General Liability	59,205	0	0	0	0	0	0	0	0	0	0	59,205
20	758.1-.8	Insurance - Workmen's Comp	62,489	0	0	0	0	0	0	0	0	0	0	62,489
21	759.1-.8	Insurance - Other	5,878	0	0	0	0	0	0	0	0	0	0	5,878
22	760.1-.8	Advertising Expense	6,413	0	0	0	0	0	0	0	0	0	0	6,413
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	117,829	0	0	0	0	0	0	0	0	0	0	117,829
24	767.1-.8	Reg. Comm. Exp. - Other	14,259	0	0	0	0	0	0	0	0	0	0	14,259
25	770.1-.8	Bad Debt Expense	51,439	0	0	0	0	0	0	0	0	0	0	51,439
26	775.1-.8	Miscellaneous Expenses	592,864	0	0	0	0	0	0	0	0	0	0	592,864
27	TOTAL SEWER O & M EXPENSES		10,802,488	0	0	0	0	0	0	0	0	0	0	10,802,488

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.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-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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										Net Adjustments	Total Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	2,121,134	0	0	0	0	0	0	0	0	0	0	2,121,134
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	526,756	0	0	0	0	0	0	0	0	0	0	526,756
4	710.1-.6 Purchased Sewage Treatment	1,741,385	0	0	0	0	0	0	0	0	0	0	1,741,385
5	711.1-.6 Sludge Removal Expenses	702,898	0	0	0	0	0	0	0	0	0	0	702,898
6	715.1-.6 Purchased Power	1,099,887	0	0	0	0	0	0	0	0	0	0	1,099,887
7	716.1-.6 Fuel for Power Production	17,116	0	0	0	0	0	0	0	0	0	0	17,116
8	718.1-.6 Chemicals	531,574	0	0	0	0	0	0	0	0	0	0	531,574
9	720.1-.6 Materials & Supplies	750,150	0	0	0	0	0	0	0	0	0	0	750,150
10	731.1-.6 Contractual Services - Eng.	27,057	0	0	0	0	0	0	0	0	0	0	27,057
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	212,118	0	0	0	0	0	0	0	0	0	0	212,118
15	741.1-.6 Rental of Real Building/Real Property	60	0	0	0	0	0	0	0	0	0	0	60
16	742.1-.6 Rental of Equipment	20,634	0	0	0	0	0	0	0	0	0	0	20,634
17	750.1-.6 Transportation Expense	99,763	0	0	0	0	0	0	0	0	0	0	99,763
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	37,945	0	0	0	0	0	0	0	0	0	0	37,945
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	172,366	0	0	0	0	0	0	0	0	0	0	172,366
27	TOTAL SEWER DIRECT O & M EXPENSES	8,060,823	0	0	0	0	0	0	0	0	0	0	8,060,823

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.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-6(S)
Page 8 Of 9
Preparer: Kimball

Line No.	Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
1	701.7 Salaries & Wages - Employees	378,474	0	0	0	0	0	0	0	0	0		378,474
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7 Employee Pensions & Benefits	93,986	0	0	0	0	0	0	0	0	0	0	93,986
4	710.7 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7 Purchased Power	1,314	0	0	0	0	0	0	0	0	0	0	1,314
7	716.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7 Materials & Supplies	20,901	0	0	0	0	0	0	0	0	0	0	20,901
10	731.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7 Transportation Expense	14,787	0	0	0	0	0	0	0	0	0	0	14,787
18	756.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7 Insurance - Workman's Comp	6,771	0	0	0	0	0	0	0	0	0	0	6,771
21	759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7 Bad Debt Expense	51,439	0	0	0	0	0	0	0	0	0	0	51,439
26	775.7 Miscellaneous Expenses	129,019	0	0	0	0	0	0	0	0	0	0	129,019
27	TOTAL SEWER CUSTOMER ACCOUNT EXPENSES	696,691	0	0	0	0	0	0	0	0	0	0	696,691

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.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-6(S)
Page 9 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
1	701.8 Salaries & Wages - Employees	993,467	0	0	0	0	0	0	0	0	0	0	993,467
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits	246,708	0	0	0	0	0	0	0	0	0	0	246,708
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8 Purchased Power	17,888	0	0	0	0	0	0	0	0	0	0	17,888
7	716.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8 Materials & Supplies	47,273	0	0	0	0	0	0	0	0	0	0	47,273
10	731.8 Contractual Services - Eng.	7,914	0	0	0	0	0	0	0	0	0	0	7,914
11	732.8 Contractual Services - Acct.	42,017	0	0	0	0	0	0	0	0	0	0	42,017
12	733.8 Contractual Services - Legal	25,318	0	0	0	0	0	0	0	0	0	0	25,318
13	734.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8 Contractual Services - Other	65,295	0	0	0	0	0	0	0	0	0	0	65,295
15	741.8 Rental of Real Building/Real Property	37,566	0	0	0	0	0	0	0	0	0	0	37,566
16	742.8 Rental of Equipment	1,719	0	0	0	0	0	0	0	0	0	0	1,719
17	750.8 Transportation Expense	18,372	0	0	0	0	0	0	0	0	0	0	18,372
18	756.8 Insurance - Vehicle	28,802	0	0	0	0	0	0	0	0	0	0	28,802
19	757.8 Insurance - General Liability	59,205	0	0	0	0	0	0	0	0	0	0	59,205
20	758.8 Insurance - Workman's Comp	17,773	0	0	0	0	0	0	0	0	0	0	17,773
21	759.8 Insurance - Other	5,878	0	0	0	0	0	0	0	0	0	0	5,878
22	760.8 Advertising Expense	6,413	0	0	0	0	0	0	0	0	0	0	6,413
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	117,829	0	0	0	0	0	0	0	0	0	0	117,829
24	767.8 Reg. Comm. Exp. - Other	14,259	0	0	0	0	0	0	0	0	0	0	14,259
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8 Miscellaneous Expenses	291,479	0	0	0	0	0	0	0	0	0	0	291,479
27	TOTAL SEWER A & G EXPENSES	2,044,973	0	0	0	0	0	0	0	0	0	0	2,044,973

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.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.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-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.8	Salaries & Wages - Employees	3,118,435	3,493,075	374,640	12.01%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	747,484	867,450	119,966	16.05%
4	710.1-.8	Purchased Sewer	1,113,101	1,741,365	628,264	56.44%
5	711.1-.8	Sludge Removal	589,663	702,898	113,235	19.20%
6	715.1-.8	Purchased Power	1,085,775	1,118,889	33,114	3.05%
7	716.1-.8	Fuel for Power Production	6,947	17,116	10,169	146.38%
8	718.1-.8	Chemicals	467,283	531,574	64,291	13.76%
9	720.1-.8	Materials & Supplies	995,562	818,324	(177,237)	(17.80%)
10	731.1-.8	Contractual Services - Eng.	27,741	34,971	7,230	26.06%
11	732.1-.8	Contractual Services - Acct.	40,001	42,017	2,016	5.04%
12	733.1-.8	Contractual Services - Legal	31,881	25,318	(6,563)	(20.59%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	482,820	277,413	(205,407)	(42.54%)
15	741.1-.8	Rental of Real Building/Real Property	34,538	37,626	3,089	8.94%
16	742.1-.8	Rental of Equipment	12,920	22,353	9,434	73.02%
17	750.1-.8	Transportation Expense	116,636	132,921	16,283	13.96%
18	756.1-.8	Insurance - Vehicle	26,257	28,802	2,545	9.69%
19	757.1-.8	Insurance - General Liability	60,076	59,205	(871)	(1.45%)
20	758.1-.8	Insurance - Workman's Comp	55,501	62,489	6,988	12.59%
21	759.1-.8	Insurance - Other	5,452	5,878	425	7.80%
22	760.1-.8	Advertising Expense	6,475	6,413	(62)	(0.95%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	117,978	117,829	(149)	(0.13%)
24	767.1-.8	Reg. Comm. Exp. - Other	21,290	14,259	(7,031)	(33.03%)
25	770.1-.8	Bad Debt Expense	29,239	51,439	22,200	75.93%
26	775.1-.8	Miscellaneous Expenses	470,774	592,864	122,090	25.93%
27		TOTAL SEWER O & M EXPENSES	9,863,830	10,802,488	1,138,658	11.78%
28		TOTAL (LESS ACCTS 766 & 767)	9,524,562	10,670,400	1,145,838	12.03%

NOTE: See Volume II for variance explanations.

5/30/95 9:35 AM B08S1.XLS

Note: May not cross foot due to rounding

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.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-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.6	Salaries & Wages - Employees	1,808,635	2,121,134	312,499	17.28%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	433,525	526,756	93,231	21.51%
4	710.1-.6	Purchased Sewer	1,113,101	1,741,365	628,264	56.44%
5	711.1-.6	Sludge Removal	589,663	702,898	113,235	19.20%
6	715.1-.6	Purchased Power	1,069,008	1,099,887	30,879	2.89%
7	716.1-.6	Fuel for Power Production	6,947	17,116	10,169	146.38%
8	718.1-.6	Chemicals	467,283	531,574	64,291	13.76%
9	720.1-.6	Materials & Supplies	924,365	750,150	(174,215)	(18.85%)
10	731.1-.6	Contractual Services - Eng.	27,741	27,057	(684)	(2.47%)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	169	0	(169)	(100.00%)
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	372,364	212,118	(160,246)	(43.03%)
15	741.1-.6	Rental of Real Building/Real Property	0	60	60	100.00%
16	742.1-.6	Rental of Equipment	10,717	20,634	9,917	92.54%
17	750.1-.6	Transportation Expense	95,613	99,763	4,150	4.34%
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	32,187	37,945	5,758	17.89%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	136,755	172,366	35,611	26.04%
27	TOTAL SEWER O & M EXPENSES		7,088,073	8,060,823	972,750	13.72%
28	TOTAL (LESS ACCTS 766 & 767)		7,088,073	8,060,823	972,750	13.72%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.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-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.7	Salaries & Wages - Employees	385,051	378,474	(6,577)	(1.71%)
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	92,297	93,986	1,690	1.83%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	1,467	1,314	(154)	(10.47%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	23,031	20,901	(2,129)	(9.24%)
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	3,348	0	(3,348)	(100.00%)
16	742.1-.7	Rental of Equipment	80	0	(80)	(100.00%)
17	750.1-.7	Transportation Expense	9,391	14,787	5,396	57.46%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	6,854	6,771	(83)	(1.21%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	29,239	51,439	22,200	75.93%
26	775.1-.7	Miscellaneous Expenses	27,457	129,019	101,562	369.90%
27	**TOTAL SEWER O & M EXPENSES**		578,214	696,691	118,477	20.49%
28	**TOTAL (LESS ACCTS 766 & 767)**		578,214	696,691	118,477	20.49%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.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-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.8 Salaries & Wages - Employees	924,749	993,467	68,718	7.43%
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8 Employee Pensions & Benefits	221,662	246,706	25,045	11.30%
4	710.1-.8 Purchased Sewer	0	0	0	0.00%
5	711.1-.8 Sludge Removal	0	0	0	0.00%
6	715.1-.8 Purchased Power	15,300	17,688	2,388	15.61%
7	716.1-.8 Fuel for Power Production	0	0	0	0.00%
8	718.1-.8 Chemicals	0	0	0	0.00%
9	720.1-.8 Materials & Supplies	48,166	47,273	(893)	(1.85%)
10	731.1-.8 Contractual Services - Eng.	0	7,914	7,914	100.00%
11	732.1-.8 Contractual Services - Acct.	40,001	42,017	2,016	5.04%
12	733.1-.8 Contractual Services - Legal	31,712	25,318	(6,394)	(20.16%)
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8 Contractual Services - Other	110,456	65,295	(45,161)	(40.89%)
15	741.1-.8 Rental of Real Building/Real Property	31,190	37,566	6,377	20.45%
16	742.1-.8 Rental of Equipment	2,122	1,719	(403)	(18.99%)
17	750.1-.8 Transportation Expense	11,635	18,372	6,737	57.90%
18	756.1-.8 Insurance - Vehicle	26,257	28,802	2,545	9.69%
19	757.1-.8 Insurance - General Liability	60,076	59,205	(871)	(1.45%)
20	758.1-.8 Insurance - Workman's Comp	16,461	17,773	1,313	7.97%
21	759.1-.8 Insurance - Other	5,452	5,878	425	7.80%
22	760.1-.8 Advertising Expense	6,475	6,413	(62)	(0.95%)
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	117,978	117,829	(149)	(0.13%)
24	767.1-.8 Reg. Comm. Exp. - Other	21,290	14,259	(7,031)	(33.03%)
25	770.1-.8 Bad Debt Expense	0	0	0	0.00%
26	775.1-.8 Miscellaneous Expenses	306,562	291,479	(15,083)	(4.92%)
27	**TOTAL SEWER O & M EXPENSES**	1,997,543	2,044,973	47,431	2.37%
28	**TOTAL (LESS ACCTS 766 & 767)**	1,858,275	1,912,885	54,611	2.94%

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(S)
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 - 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(S)
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	(B) Sewer	
16					
17					
18	Prior Unamortized Rate Case Expense				
19	Marco Island	Docket No. 920655-WS	$134,310		
20	Uniform	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	$117,829	
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 SEWER 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(S)
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 Sewer Cost	How often to repeat
1	**See Volume II for detailed support.**			

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(S)
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-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-6 (S)
(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (S)

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-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER 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-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1995 Avg. Adj. Plt	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1995 DEPRECIATION EXPENSE Per Books	(6) 1995 DEPRECIATION EXPENSE Utility Adjustment	(7) 1995 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1995 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	113,472	40	2.50%	2,837	0	2,837	0.00%	0	2,837
3	352.1 Franchises	133,016	40	2.50%	3,325	0	3,325	0.00%	0	3,325
4	389.1 Other Plant & Misc. Equipment	256,691	18	5.56%	14,271	0	14,271	0.00%	0	14,271
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	460,619	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	519,972	32	3.13%	16,274	0	16,274	32.04%	5,214	11,060
8	360.2 Collection Sewers - Force	10,785,813	30	3.33%	358,102	0	358,102	13.17%	47,172	310,930
9	361.2 Collection Sewers - Gravity	38,013,723	45	2.22%	844,015	0	844,015	41.40%	349,417	494,598
10	362.2 Special Collecting	1,807	40	2.50%	45	0	45	0.00%	0	45
11	363.2 Services to Customers	3,361,729	38	2.63%	88,921	0	88,921	0.00%	0	88,921
12	364.2 Flow Measuring Devices	376,117	5	20.00%	74,805	0	74,805	0.00%	0	74,605
13	365.2 Flow Measuring Installation	7,723	38	2.63%	203	0	203	0.00%	0	203
14	389.2 Other Plant & Misc. Equipment	101,522	18	5.56%	5,645	0	5,645	0.00%	0	5,645
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	14	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	985,115	32	3.13%	30,838	0	30,838	16.96%	5,229	25,609
18	370.3 Receiving Wells	2,429,561	30	3.33%	81,398	0	81,398	13.77%	11,210	70,188
19	371.3 Pumping Equipment	6,492,021	18	5.56%	361,014	0	361,014	12.93%	46,669	314,345
20	389.3 Other Plant & Misc. Equipment	208,834	18	5.56%	11,612	0	11,612	17.17%	1,994	9,618
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	2,418,151	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	8,758,514	32	3.13%	273,370	0	273,370	11.90%	32,540	240,830
24	380.4 Treatment & Disposal	31,641,197	18	5.56%	1,754,491	0	1,754,491	13.17%	230,997	1,523,494
25	381.4 Plant Sewers	2,539,953	35	2.86%	72,643	0	72,643	9.92%	7,206	65,437
26	382.4 Outfall Sewer Lines	6,549,508	30	3.33%	218,095	0	218,095	1.97%	4,297	213,798
27	389.4 Other Plant & Misc. Equipment	3,411,651	18	5.56%	189,689	0	189,689	19.21%	36,434	153,255
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	111,125	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	1,050,101	40	2.50%	26,254	0	26,254	0.00%	0	26,254
31	390.5 Office Furniture & Equipment	647,807	15	6.67%	43,209	0	43,209	0.00%	0	43,209
32	390.51 Computer Equipment	1,569,412	6	16.67%	261,622	0	261,622	0.00%	0	261,622
33	391.5 Transportation Equipment	937,459	6	16.67%	156,273	0	156,273	0.00%	0	156,273
34	392.5 Stores Equipment	9,964	18	5.56%	555	0	555	0.00%	0	555
35	393.5 Tools, Shop & Garage Equipment	355,612	16	6.25%	22,224	0	22,224	0.00%	0	22,224
36	394.5 Laboratory Equipment	215,022	15	6.67%	14,342	0	14,342	0.00%	0	14,342
37	395.5 Power Operated Equipment	341,212	12	8.33%	28,426	0	28,426	0.00%	0	28,426
38	396.5 Communication Equipment	176,895	10	10.00%	17,689	0	17,689	0.00%	0	17,689
39	397.5 Miscellaneous Equipment	82,828	15	6.67%	5,527	0	5,527	0.00%	0	5,527
40	398.5 Other Tangible Plant	65,761	10	10.00%	6,576	0	6,576	0.00%	0	6,576
41	**INTANGIBLE PLANT**	503,179		4.06%	20,433	0	20,433	0.00%	0	20,433
42	**COLLECTION PLANT**	53,649,024		2.59%	1,387,811	0	1,387,811	28.95%	401,803	986,008
43	**SYSTEM PUMPING PLANT**	10,115,545		4.79%	484,862	0	484,862	13.43%	65,102	419,760
44	**TREATMENT AND DISPOSAL PLANT**	55,318,973		4.53%	2,508,287	0	2,508,287	12.42%	311,474	2,196,813
45	**GENERAL PLANT**	5,583,198		10.47%	582,696	0	582,696	0.00%	0	582,696
46	**TOTAL DEPRECIATION EXPENSE**	125,149,919		3.96%	4,984,090	0	4,984,090	15.62%	778,379	4,205,711
47	**LESS: AMORTIZATION OF CIAC**				(1,563,712)	0	(1,563,712)		(320,139)	(1,243,573)
48	**NET DEPRECIATION EXPENSE - SEWER**				3,420,378	0	3,420,378		458,240	2,962,138

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

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

SCHEDULE OF NET SEWER 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-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	SEWER			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	11,178,384	4.88%	545,352	0	545,352	13.15%	71,738	473,614
2	Line/Main Extension Fees	13,507,118	3.20%	432,869	0	432,869	6.86%	28,845	404,024
3	Contributed Lines	22,096,015	2.50%	552,051	0	552,051	39.57%	218,468	333,583
4	Contributed Property Other Than Lines	344,357	3.58%	12,338	0	12,338	8.82%	1,088	11,250
5	Service Installation Fees	779,611	2.71%	21,102	0	21,102	0.00%	0	21,102
6	TOTAL SEWER CIAC AMORT. EXPENSE	47,903,465		1,563,712	0	1,563,712		320,139	1,243,573

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (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 SEWER 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-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER 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	364.2 Flow Measuring Devices	376,117	74,605	19.84%
3	365.2 Flow Measuring Installation	7,723	203	2.63%
4	354.4 Structures & Improvements	8,758,514	273,370	3.12%
5	380.4 Treatment & Disposal	31,641,197	1,754,491	5.54%
6	381.4 Plant Sewers	2,539,953	72,643	2.86%
7	382.4 Outfall Sewer Lines	6,549,508	218,095	3.33%
8	389.4 Other Plant & Misc. Equipment	3,411,651	189,689	5.56%
9	**COMPOSITE RATE**	53,284,662	2,583,095	4.85%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	519,972	16,274	3.13%
12	360.2 Collection Sewers - Force	10,785,813	358,102	3.32%
13	361.2 Collection Sewers - Gravity	38,013,723	844,015	2.22%
14	362.2 Special Collecting	1,807	45	2.50%
15	389.2 Other Plant & Misc. Equipment	101,522	5,645	5.56%
16	354.3 Structures & Improvements	985,115	30,838	3.13%
17	370.3 Receiving Wells	2,429,561	81,398	3.35%
18	371.3 Pumping Equipment	6,492,021	361,014	5.56%
19	389.3 Other Plant & Misc. Equipment	208,834	11,612	5.56%
20	**COMPOSITE RATE**	59,538,367	1,708,944	2.87%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	3,381,729	88,921	2.63%
23	**COMPOSITE RATE**	3,381,729	88,921	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	53,284,662	2,583,095	4.85%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	59,538,367	1,708,944	2.87%
27	Service Installation Fees (Line 23)	3,381,729	88,921	2.63%
28	**COMPOSITE RATE**	116,204,759	4,380,961	3.77%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

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 SEWER 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 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

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%)**	794,189	0	794,189	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	279,446	0	279,446	B-6(S)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL**	279,446	0	279,446		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	1,511,472	3,914	1,515,386		
8	Non-used & Useful Property Tax Add-back (1)	0	204,625	204,625		
9	Adjusted Real Estate & Personal Property Tax	1,511,472	208,539	1,720,011		
10	Non-used & Useful Percent (2)			24.42%	A-6(S)7/7	
11	Non-used & Useful Amount		(419,956)	(419,956)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	1,511,472	(211,417)	1,300,055		
14	**OTHER:**	0	0	0		
15	(Adjustments)	0	0	0		
16		0	0	0		
17		0	0	0		
18	**TOTAL**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	2,585,107	(211,417)	2,373,690		B-2(S)1/3,2/3

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

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

SCHEDULE OF SEWER 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-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

	(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	17,648,643	0	17,648,643	B-4(S)
3	Less:				
4	O & M Expenses	10,802,488	0	10,802,488	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	2,962,138	0	2,962,138	B-14(S)
6	Amortization	(11,548)	0	(11,548)	B-18(S), A-21(S)
7	Taxes Other Than Income	2,585,107	(211,417)	2,373,690	B-15(S)
8	Pre-Tax Operating Expenses	16,338,184	(211,417)	16,126,767	
9	**PRE-TAX OPERATING INCOME**	1,310,459	211,417	1,521,876	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	1,310,459	211,417	1,521,876	
12	Less:				
13	Interest Expense:				
14	Rate Base	50,745,476	494,289	51,239,764	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	2,562,647	24,962	2,587,608	C-3
17	Net Taxable Income (L11 - L16)	(1,252,188)	186,455	(1,065,732)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(483,032)	71,925	(411,106)	
20	Less:				
21	Parent Debt Adjustment	191,943	0	191,943	C-1(S)
22	Investment Tax Credit	30,593	0	30,593	C-7(S)
23	**TOTAL INCOME TAXES**	(705,568)	71,925	(633,642)	

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(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	(519,787)			A-20 (S)	
2	Last Authorized Amortization Rate	2.36%				
3	Total Amortization Expense	(12,271)	0	(12,271)		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	723	0	723	From Below	
5	NET AMORTIZATION EXPENSE	(11,548)	0	(11,548)		B-2 (S)

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	(12,271)	0	(12,271)	From Above	
7	Composite Non-Used & Useful Depreciation Expense (%) (1)	5.89%	0.00%	5.89%	B-14 (S)	
8	NON-USED & USEFUL AMORT. EXP.	723	0	723		To Above

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

SCHEDULE OF SEWER 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-2 (S)
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	73,332,220	0	73,332,220	A-6 (S)
2	Utility Land & Land Rights	2,717,173	0	2,717,173	A-6 (S)
3	Non-Used and Useful	(4,080,319)	0	(4,080,319)	A-7 (S)
4	Construction Work in Progress (1)	0	0	0	A-6 (S)
5	Accumulated Depreciation	(20,953,042)	0	(20,953,042)	A-10 (S)
6	CIAC	(29,504,014)	0	(29,504,014)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(31,832)	(31,832)	A-12 (S)
8	Accumulated Amortization of CIAC	7,503,943	0	7,503,943	A-14 (S)
9	Acquisition Adjustments	(519,787)	0	(519,787)	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	213,284	0	213,284	A-20 (S)
11	Advances for Construction	(229,390)	0	(229,390)	A-16 (S)
12	Unfunded Post-Retirement Benefits	(134,365)	0	(134,365)	Vol. II
13	Deferred Taxes	(159,949)	0	(159,949)	C-7 (S)
14	Working Capital Allowance	864,944	0	864,944	A-17 (S)
15	Other	2,309,387	0	2,309,387	A-21(S)
16	**TOTAL SEWER RATE BASE**	31,360,084	(31,832)	31,328,252	

Note (1): Consistent with negative rate base treatment in Docket # 920199-WS.

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
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-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1. FPSC Margin Reserve	(63,664)	(31,832)	
38				
39	2.	0	0	
40				
41				
42		(63,664)	(31,832)	
43				
44	**SUBTOTAL**	(63,664)	(31,832)	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	(63,664)	(31,832)	

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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 SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer 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		61,727,781
10	Utility Adjustments to ordered balance (1)		(306,541)
11	1992 Additions		609,627
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		609,627
15	12/31/92 Balance		62,030,867
16	Balance per order 12/31/92		0
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		6,356,855
19	1993 Retirements		14,892
20	1993 Adjustments	General Plant Allocation True-up	346,446
21	1993 Net Additions		6,688,410
22	12/31/93 Balance		68,719,277
23	Balance per order 12/31/93		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		5,124,917
26	1994 Retirements		155,556
27	1994 Adjustments		0
28	1994 Net Additions		4,969,361
29	12/31/94 Balance		73,688,638
30	Balance per order 12/31/94		0
31	Adjustment to beginning balance	General Plant re-allocation true-up	(27,298)
32	1995 Additions		5,001,506
33	1995 Retirements		225,404
34	1995 Adjustments		0
35	1995 Net Additions		4,776,102
36	12/31/95 Balance		78,437,443
37	Balance per order 12/31/95		
38	Utility Adjustments to ordered balance (1)		
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 SEWER 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-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

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	351.1 Organization	61,135	0	0	0	61,135	0	61,135	61,135	0	61,135
3	352.1 Franchises	127,808	0	0	0	127,808	0	127,808	127,808	0	127,808
4	389.1 Other Plant & Misc. Equipment	256,881	0	0	0	256,881	0	256,881	256,881	0	256,881
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	300,525	0	0	0	300,525	0	300,525	300,525	0	300,525
7	354.2 Structures & Improvements	377,460	202,138	0	202,138	579,598	0	579,598	478,529	0	478,529
8	360.2 Collection Sewers - Force	9,959,562	23,810	(5,107)	18,703	9,978,265	0	9,978,265	9,968,914	0	9,968,914
9	361.2 Collection Sewers - Gravity	20,472,246	350,377	0	350,377	20,822,623	0	20,822,623	20,647,435	0	20,647,435
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	2,065,650	6,469	0	6,469	2,072,118	0	2,072,118	2,068,884	0	2,068,884
12	364.2 Flow Measuring Devices	237,337	25,408	0	25,408	262,745	0	262,745	250,041	0	250,041
13	365.2 Flow Measuring Installation	4,964	0	0	0	4,964	0	4,964	4,964	0	4,964
14	389.2 Other Plant & Misc. Equipment	101,514	0	0	0	101,514	0	101,514	101,514	0	101,514
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	14	0	0	0	14	0	14	14	0	14
17	354.3 Structures & Improvements	772,906	14,286	(3,600)	10,686	783,592	0	783,592	778,249	0	778,249
18	370.3 Receiving Wells	1,650,973	5,629	0	5,629	1,656,602	0	1,656,602	1,653,787	0	1,653,787
19	371.3 Pumping Equipment	4,070,830	325,464	(85,574)	239,890	4,310,720	0	4,310,720	4,190,775	0	4,190,775
20	389.3 Other Plant & Misc. Equipment	206,347	0	0	0	206,347	0	206,347	206,347	0	206,347
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	2,345,336	0	0	0	2,345,336	0	2,345,336	2,345,336	0	2,345,336
23	354.4 Structures & Improvements	4,214,984	300,402	(1,300)	299,102	4,514,086	0	4,514,086	4,364,535	0	4,364,535
24	380.4 Treatment & Disposal	17,580,135	2,522,178	(49,890)	2,472,288	20,052,424	0	20,052,424	18,816,279	0	18,816,279
25	381.4 Plant Sewers	1,241,363	323,390	(42,401)	280,989	1,522,352	0	1,522,352	1,381,858	0	1,381,858
26	382.4 Outfall Sewer Lines	3,626,517	136,160	0	136,160	3,762,677	0	3,762,677	3,694,597	0	3,694,597
27	389.4 Other Plant & Misc. Equipment	703,571	156,972	0	156,972	860,543	0	860,543	782,057	0	782,057
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	71,297	0	0	0	71,297	0	71,297	71,297	0	71,297
30	354.5 Structures & Improvements	635,637	77,118	(909)	76,209	711,846	0	711,846	673,742	0	673,742
31	390.5 Office Furniture & Equipment	387,817	55,627	0	55,627	443,445	0	443,445	415,631	0	415,631
32	390.51 Computer Equipment	955,460	102,938	0	102,938	1,058,398	0	1,058,398	1,006,929	0	1,006,929
33	391.5 Transportation Equipment	581,379	75,659	(35,476)	40,183	621,562	0	621,562	601,471	0	601,471
34	392.5 Stores Equipment	6,313	160	0	160	6,473	0	6,473	6,393	0	6,393
35	393.5 Tools, Shop & Garage Equipment	217,331	21,748	(91)	21,657	238,988	0	238,988	228,159	0	228,159
36	394.5 Laboratory Equipment	61,692	152,531	0	152,531	214,223	0	214,223	137,957	0	137,957
37	395.5 Power Operated Equipment	215,468	7,087	(182)	6,905	222,373	0	222,373	218,920	0	218,920
38	396.5 Communication Equipment	98,031	30,929	0	30,929	128,960	0	128,960	113,495	0	113,495
39	397.5 Miscellaneous Equipment	51,821	3,517	(875)	2,643	54,464	0	54,464	53,142	0	53,142
40	398.5 Other Tangible Plant	1,437	81,509	0	81,509	82,946	0	82,946	42,192	0	42,192
41	**INTANGIBLE PLANT**	445,424	0	0	0	445,424	0	445,424	445,424	0	445,424
42	**COLLECTION PLANT**	33,519,257	608,202	(5,107)	603,095	34,122,352	0	34,122,352	33,820,805	0	33,820,805
43	**SYSTEM PUMPING PLANT**	6,701,070	345,379	(89,174)	256,205	6,957,275	0	6,957,275	6,829,172	0	6,829,172
44	**TREATMENT AND DISPOSAL PLANT**	29,711,907	3,439,102	(93,591)	3,345,511	33,057,418	0	33,057,418	31,384,662	0	31,384,662
45	**GENERAL PLANT**	3,283,683	808,823	(37,532)	571,291	3,854,975	0	3,854,975	3,569,329	0	3,569,329
46	**TOTAL PLANT IN SERVICE**	73,661,341	5,001,506	(225,404)	4,776,102	78,437,444	0	78,437,444	76,049,392	0	76,049,392
47	**LAND & LAND RIGHTS**	2,717,173	0	0	0	2,717,173	0	2,717,173	2,717,173	0	2,717,173
48	**TOTAL PIS LESS LAND**	70,944,169	5,001,506	(225,404)	4,776,102	75,720,271	0	75,720,271	73,332,220	0	73,332,220

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

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	351.1 Organization	61,135	61,135	61,135	61,135	61,135	61,135	61,135	61,135	61,135	61,135	61,135	61,135	61,135	0	61,135
3	352.1 Franchises	127,808	127,808	127,808	127,808	127,808	127,808	127,808	127,808	127,808	127,808	127,808	127,808	127,808	0	127,808
4	389.1 Other Plant & Misc. Equipment	256,861	256,861	256,861	256,861	256,861	256,861	256,861	256,861	256,861	256,861	256,861	256,861	256,861	0	256,861
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	300,525	300,525	300,525	300,525	300,525	300,525	300,525	300,525	300,525	300,525	300,525	300,525	300,525	0	300,525
7	354.2 Structures & Improvements	377,469	377,469	579,598	579,598	579,598	579,598	579,598	579,598	579,598	579,598	579,598	579,598	579,598	202,130	478,529
8	360.2 Collection Sewers - Force	9,959,582	9,959,582	9,959,582	9,959,582	9,959,582	9,959,582	9,990,574	9,978,285	9,978,285	9,978,285	9,978,285	9,978,285	9,978,285	16,703	9,968,914
9	361.2 Collection Sewers - Gravity	20,472,248	20,472,248	20,472,248	20,472,248	20,472,248	20,765,267	20,818,245	20,818,245	20,818,245	20,818,245	20,818,245	20,818,245	20,822,623	350,377	20,647,435
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	2,066,850	2,066,850	2,066,850	2,066,850	2,066,850	2,070,038	2,070,038	2,070,038	2,070,038	2,070,038	2,070,038	2,070,038	2,072,118	8,469	2,068,884
12	364.2 Flow Measuring Devices	237,937	241,470	245,937	249,804	256,578	282,745	282,745	282,745	282,745	282,745	282,745	282,745	282,745	25,406	250,041
13	365.2 Flow Measuring Installation	4,984	4,984	4,984	4,984	4,984	4,984	4,984	4,984	4,984	4,984	4,984	4,984	4,984	0	4,984
14	389.2 Other Plant & Misc. Equipment	101,514	101,514	101,514	101,514	101,514	101,514	101,514	101,514	101,514	101,514	101,514	101,514	101,514	0	101,514
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	14	14	14	14	14	14	14	14	14	14	14	14	14	0	14
17	354.3 Structures & Improvements	772,908	772,908	778,001	783,592	783,592	783,592	783,592	783,592	783,592	783,592	783,592	783,592	783,592	10,686	778,249
18	370.3 Receiving Wells	1,650,973	1,650,973	1,650,973	1,656,602	1,656,602	1,656,602	1,656,602	1,656,602	1,656,602	1,656,602	1,656,602	1,656,602	1,656,602	5,629	1,653,787
19	371.3 Pumping Equipment	4,070,830	4,675,850	4,110,870	4,162,405	4,222,511	4,224,139	4,224,139	4,224,139	4,224,139	4,224,139	4,224,139	4,224,139	4,310,720	239,860	4,190,775
20	389.3 Other Plant & Misc. Equipment	208,347	208,347	208,347	208,347	208,347	208,347	208,347	208,347	208,347	208,347	208,347	208,347	208,347	0	208,347
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	2,345,338	2,345,338	2,345,338	2,345,338	2,345,338	2,345,338	2,345,338	2,345,338	2,345,338	2,345,338	2,345,338	2,345,338	2,345,338	0	2,345,338
23	354.4 Structures & Improvements	4,214,984	4,214,984	4,221,248	4,243,815	4,243,815	4,284,454	4,284,454	4,284,454	4,284,454	4,500,484	4,500,484	4,500,484	4,514,088	298,102	4,364,535
24	380.4 Treatment & Disposal	17,580,135	17,582,579	17,594,293	17,606,883	17,649,888	17,980,291	18,004,280	18,507,010	18,578,341	20,053,376	20,053,376	20,092,424	20,092,484	2,472,288	18,816,279
25	381.4 Plant Sewers	1,241,383	1,241,383	1,241,383	1,241,383	1,241,383	1,241,383	1,241,383	1,367,743	1,367,743	1,522,352	1,522,352	1,522,352	1,522,352	280,989	1,381,858
26	382.4 Outfall Sewer Lines	3,828,517	3,856,514	3,856,514	3,856,514	3,856,514	3,856,514	3,856,514	3,782,677	3,782,677	3,782,677	3,782,677	3,782,677	3,782,677	136,160	3,804,597
27	389.4 Other Plant & Misc. Equipment	709,571	709,571	709,571	712,702	713,535	713,535	713,535	713,535	713,535	880,543	880,543	880,543	880,543	156,972	782,057
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	71,297	71,297	71,297	71,297	71,297	71,297	71,297	71,297	71,297	71,297	71,297	71,297	71,297	0	71,297
30	354.5 Structures & Improvements	635,637	636,130	637,062	636,104	636,802	639,285	673,662	673,745	673,745	673,745	673,745	673,745	711,846	76,209	673,742
31	390.5 Office Furniture & Equipment	387,817	388,173	388,863	389,620	390,193	390,478	415,261	415,342	415,342	415,342	415,342	415,342	443,445	55,827	415,831
32	390.51 Computer Equipment	955,490	956,119	957,398	958,796	959,856	960,361	1,006,261	1,006,394	1,006,394	1,006,394	1,006,394	1,006,394	1,058,398	102,938	1,008,929
33	391.5 Transportation Equipment	581,379	581,863	582,631	582,585	583,137	583,523	616,873	616,871	616,871	616,871	616,871	616,871	621,562	40,183	601,471
34	392.5 Stores Equipment	6,313	6,314	6,316	6,318	6,320	6,321	6,392	6,392	6,392	6,392	6,392	6,392	6,473	160	6,303
35	393.5 Tools, Shop & Garage Equipment	217,331	217,470	217,739	218,032	218,256	218,367	228,083	228,067	228,067	228,067	228,067	228,067	238,988	21,657	228,159
36	394.5 Laboratory Equipment	61,662	62,668	64,559	66,634	68,205	68,963	136,996	137,164	137,164	137,164	137,164	137,164	214,223	152,531	137,957
37	395.5 Power Operated Equipment	215,468	215,513	215,600	215,691	215,783	215,799	218,957	218,964	218,964	218,964	218,964	218,964	222,373	8,905	218,920
38	396.5 Communication Equipment	98,031	98,229	98,613	99,033	99,252	99,509	113,301	113,335	113,335	113,335	113,335	113,335	128,880	30,929	113,495
39	397.5 Miscellaneous Equipment	51,821	51,844	51,883	51,904	51,935	51,953	53,512	53,513	53,513	53,513	53,513	53,513	54,484	2,643	53,142
40	398.5 Other Tangible Plant	1,437	1,858	2,970	4,078	4,918	5,233	41,878	41,788	41,788	41,788	41,788	41,788	82,948	81,509	42,192
41	**INTANGIBLE PLANT**	445,424	445,424	445,424	445,424	445,424	445,424	445,424	445,424	445,424	445,424	445,424	445,424	445,424	0	445,424
42	**COLLECTION PLANT**	33,519,257	33,523,391	33,729,998	33,733,883	33,742,837	34,044,213	34,118,202	34,115,893	34,115,893	34,115,893	34,115,893	34,115,893	34,122,352	803,095	33,820,805
43	**SYSTEM PUMPING PLANT**	9,701,070	9,708,090	9,744,205	9,826,980	9,889,085	9,870,894	9,870,894	9,870,894	9,870,894	9,870,894	9,870,894	9,870,894	9,957,275	256,205	9,829,172
44	**TREATMENT AND DISPOSAL PLANT**	29,711,907	29,744,747	29,782,323	29,806,414	29,850,230	30,221,494	30,351,828	31,010,758	31,082,087	33,044,749	33,044,749	33,043,798	33,057,418	3,345,511	31,364,662
45	**GENERAL PLANT**	3,283,883	3,287,580	3,294,949	3,302,092	3,308,123	3,311,228	3,582,293	3,582,872	3,582,872	3,582,872	3,582,872	3,582,872	3,854,975	571,291	3,569,329
46	**TOTAL PLANT IN SERVICE**	73,861,341	73,707,232	73,978,597	74,116,752	74,215,478	74,893,052	75,368,239	76,025,836	76,096,970	78,059,632	78,059,632	78,058,680	78,437,444	4,778,102	76,048,392
47	**LAND & LAND RIGHTS**	2,717,173	2,717,173	2,717,173	2,717,173	2,717,173	2,717,173	2,717,173	2,717,173	2,717,173	2,717,173	2,717,173	2,717,173	2,717,173	0	2,717,173
48	**TOTAL PIS LESS LAND**	70,944,169	70,990,059	71,256,425	71,399,579	71,498,305	72,175,880	72,651,067	73,308,663	73,379,798	75,342,460	75,342,460	75,341,507	75,720,271	4,778,102	73,332,220

SCHEDULE OF SEWER 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 additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	202,138	0	0	0	0	0	0	0	0	0	0	202,138	101,069
8	360.2 Collection Sewers - Force	0	0	0	0	0	21,012	(2,309)	0	0	0	0	0	18,703	9,352
9	361.2 Collection Sewers - Gravity	0	0	0	0	293,021	52,977	0	0	0	0	0	4,378	350,377	175,190
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	4,388	0	0	0	0	0	0	2,080	6,468	3,232
12	364.2 Flow Measuring Devices	4,133	4,167	4,167	8,774	4,167	0	0	0	0	0	0	0	25,406	12,703
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	3,095	7,591	0	0	0	0	0	0	0	0	0	10,686	5,343
18	370.3 Receiving Wells	0	0	5,829	0	0	0	0	0	0	0	0	0	5,829	2,814
19	371.3 Pumping Equipment	5,029	35,020	71,535	40,106	1,829	0	0	0	0	0	0	86,561	239,800	119,944
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	6,282	22,589	0	40,839	0	0	0	216,010	0	0	13,822	299,102	149,550
24	380.4 Treatment & Disposal	2,843	11,314	12,391	42,982	330,825	23,970	502,750	71,331	1,475,035	0	(952)	0	2,472,288	1,236,145
25	381.4 Plant Sewers	0	0	0	0	0	0	156,380	0	124,609	0	0	0	280,988	140,494
26	382.4 Outfall Sewer Lines	29,997	0	0	0	0	108,183	0	0	0	0	0	0	138,180	69,090
27	389.4 Other Plant & Misc. Equipment	0	0	9,131	833	0	0	0	0	147,008	0	0	0	156,972	78,487
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	494	952	1,021	788	393	34,377	83	0	0	0	0	36,101	76,209	38,101
31	390.5 Office Furniture & Equipment	358	690	757	573	284	24,804	61	0	0	0	0	28,103	55,827	27,915
32	390.51 Computer Equipment	859	1,276	1,400	1,060	525	45,900	113	0	0	0	0	52,004	102,938	51,469
33	391.5 Transportation Equipment	484	788	(46)	552	388	33,350	(2)	0	0	0	0	4,691	40,183	20,089
34	392.5 Stores Equipment	1	2	2	2	1	71	0	0	0	0	0	81	160	77
35	393.5 Tools, Shop & Garage Equipment	139	269	293	223	111	9,998	24	0	0	0	0	10,901	21,957	10,827
36	394.5 Laboratory Equipment	976	1,891	2,074	1,571	778	68,014	166	0	0	0	0	77,059	152,531	76,263
37	395.5 Power Operated Equipment	45	87	91	72	36	3,158	7	0	0	0	0	3,409	6,905	3,450
38	396.5 Communication Equipment	196	384	421	319	158	13,791	34	0	0	0	0	15,625	30,929	15,466
39	397.5 Miscellaneous Equipment	23	39	21	31	16	1,559	2	0	0	0	0	950	2,643	1,325
40	398.5 Other Tangible Plant	522	1,011	1,109	840	416	36,345	90	0	0	0	0	41,176	81,509	40,753
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	4,133	206,305	4,167	8,774	301,576	73,989	(2,309)	0	0	0	0	6,458	603,095	301,548
43	**SYSTEM PUMPING PLANT**	5,029	38,115	84,754	40,106	1,829	0	0	0	0	0	0	86,561	256,295	128,101
44	**TREATMENT AND DISPOSAL PLANT**	32,840	17,596	44,091	43,816	371,264	130,133	659,130	71,331	1,962,662	0	(952)	13,822	3,345,511	1,672,756
45	**GENERAL PLANT**	3,866	7,369	7,143	6,031	3,105	271,085	560	0	0	0	0	272,102	571,291	285,635
46	**TOTAL NET ADDITIONS**	45,890	269,386	140,154	98,726	677,574	475,187	657,400	71,331	1,962,662	0	(952)	378,783	4,776,102	2,388,036
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	45,890	269,386	140,154	98,726	677,574	475,187	657,400	71,331	1,962,662	0	(952)	378,783	4,776,102	2,388,036

SCHEDULE OF SEWER 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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	399.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	202,138	0	0	0	0	0	0	0	0	0	0	202,138	101,069
8	360.2 Collection Sewers - Force	0	0	0	0	0	23,810	0	0	0	0	0	0	23,810	11,905
9	361.2 Collection Sewers - Gravity	0	0	0	0	293,021	52,977	0	0	0	0	0	4,378	350,377	175,190
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	4,368	0	0	0	0	0	0	2,080	6,449	3,232
12	364.2 Flow Measuring Devices	4,133	4,167	4,167	8,774	4,167	0	0	0	0	0	0	0	25,408	12,703
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	399.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	3,095	11,191	0	0	0	0	0	0	0	0	0	14,286	7,143
18	370.3 Receiving Wells	0	0	5,629	0	0	0	0	0	0	0	0	0	5,629	2,814
19	371.3 Pumping Equipment	9,020	53,520	93,935	49,106	3,929	0	0	0	0	0	0	115,955	325,464	162,731
20	399.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	7,262	22,866	0	40,830	0	0	0	216,010	0	0	13,822	300,402	150,200
24	380.4 Treatment & Disposal	3,143	14,314	19,191	62,982	330,825	23,970	506,540	71,331	1,475,035	0	15,048	0	2,522,178	1,261,089
25	381.4 Plant Sewers	0	0	0	0	0	0	156,389	0	167,010	0	0	0	323,399	161,695
26	382.4 Outfall Sewer Lines	29,997	0	0	0	0	106,183	0	0	0	0	0	0	136,180	68,090
27	389.4 Other Plant & Misc. Equipment	0	0	9,131	833	0	0	0	0	147,008	0	0	0	156,972	78,487
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	494	956	1,049	794	393	34,387	85	0	0	0	0	38,980	77,116	38,557
31	390.5 Office Furniture & Equipment	356	690	757	573	284	24,804	61	0	0	0	0	28,103	55,627	27,815
32	390.51 Computer Equipment	659	1,276	1,400	1,060	525	45,900	113	0	0	0	0	52,004	102,938	51,469
33	391.5 Transportation Equipment	484	938	1,029	779	386	33,736	83	0	0	0	0	38,223	75,659	37,831
34	392.5 Stores Equipment	1	2	2	2	1	71	0	0	0	0	0	81	160	77
35	393.5 Tools, Shop & Garage Equipment	139	270	296	224	111	9,697	24	0	0	0	0	10,987	21,748	10,873
36	394.5 Laboratory Equipment	976	1,891	2,074	1,571	778	68,014	168	0	0	0	0	77,059	152,531	76,283
37	395.5 Power Operated Equipment	45	88	96	73	36	3,160	8	0	0	0	0	3,580	7,087	3,545
38	396.5 Communication Equipment	188	364	421	319	158	13,791	34	0	0	0	0	15,825	30,929	15,466
39	397.5 Miscellaneous Equipment	23	44	48	36	18	1,568	4	0	0	0	0	1,777	3,517	1,759
40	398.5 Other Tangible Plant	522	1,011	1,109	840	416	36,345	90	0	0	0	0	41,178	81,509	40,753
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	4,133	206,305	4,167	8,774	301,576	76,787	0	0	0	0	0	6,459	608,202	304,099
43	**SYSTEM PUMPING PLANT**	9,020	56,615	110,754	49,106	3,929	0	0	0	0	0	0	115,955	345,379	172,686
44	**TREATMENT AND DISPOSAL PLANT**	33,140	21,576	51,191	63,816	371,264	130,153	662,929	71,331	2,005,053	0	15,048	13,822	3,439,102	1,719,552
45	**GENERAL PLANT**	3,898	7,549	8,280	6,271	3,105	271,474	670	0	0	0	0	307,577	608,823	304,406
46	**TOTAL GROSS ADDITIONS**	50,190	292,046	174,392	127,966	679,874	478,394	663,599	71,331	2,005,053	0	15,048	443,812	5,001,506	2,500,747
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	50,190	292,046	174,392	127,966	679,874	478,394	663,599	71,331	2,005,053	0	15,048	443,812	5,001,506	2,500,747

SCHEDULE OF SEWER 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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	2,798	2,309	0	0	0	0	0	5,107	2,554
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	3,600	0	0	0	0	0	0	0	0	0	3,600	1,800
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	4,000	18,500	22,400	9,000	2,300	0	0	0	0	0	0	29,374	85,574	42,787
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	1,000	300	0	0	0	0	0	0	0	0	0	1,300	650
24	380.4 Treatment & Disposal	300	3,000	6,800	20,000	0	0	3,790	0	0	0	18,000	0	49,890	24,945
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	42,401	0	0	0	42,401	21,201
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	4	28	6	0	10	2	0	0	0	0	859	909	459
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	170	1,075	227	0	367	85	0	0	0	0	33,932	35,476	17,738
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	3	1	0	1	0	0	0	0	0	86	91	42
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	1	6	1	0	2	0	0	0	0	0	172	182	90
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	4	27	6	0	10	2	0	0	0	0	827	875	439
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	2,798	2,309	0	0	0	0	0	5,107	2,554
43	**SYSTEM PUMPING PLANT**	4,000	18,500	26,000	9,000	2,300	0	0	0	0	0	0	29,374	89,174	44,587
44	**TREATMENT AND DISPOSAL PLANT**	300	4,000	7,100	20,000	0	0	3,790	0	42,401	0	18,000	0	93,591	46,796
45	**GENERAL PLANT**	0	180	1,137	240	0	409	90	0	0	0	0	35,475	37,532	18,766
46	**TOTAL RETIREMENTS**	4,300	22,680	34,237	29,240	2,300	3,207	6,189	0	42,401	0	18,000	64,849	225,404	112,705
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	4,300	22,680	34,237	29,240	2,300	3,207	6,189	0	42,401	0	18,000	64,849	225,404	112,705

SCHEDULE OF SEWER PLANT IN SERVICE 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 adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	61,135	0.00%	0
3	352.1 Franchises	127,608	0.00%	0
4	389.1 Other Plant & Misc. Equipment	256,681	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	300,525	0.00%	0
7	354.2 Structures & Improvements	478,529	34.18%	163,553
8	360.2 Collection Sewers - Force	9,968,914	13.48%	1,343,378
9	361.2 Collection Sewers - Gravity	20,647,435	50.21%	10,367,980
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	2,068,884	0.00%	0
12	364.2 Flow Measuring Devices	250,041	0.00%	0
13	365.2 Flow Measuring Installation	4,964	0.00%	0
14	389.2 Other Plant & Misc. Equipment	101,514	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	14	0.00%	0
17	354.3 Structures & Improvements	778,249	18.43%	143,459
18	370.3 Receiving Wells	1,653,787	12.77%	211,177
19	371.3 Pumping Equipment	4,190,775	13.26%	555,638
20	389.3 Other Plant & Misc. Equipment	206,347	16.75%	34,565
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	2,345,336	0.00%	0
23	354.4 Structures & Improvements	4,364,535	6.64%	289,634
24	380.4 Treatment & Disposal	18,816,279	11.54%	2,170,963
25	381.4 Plant Sewers	1,381,858	9.13%	126,103
26	382.4 Outfall Sewer Lines	3,694,597	3.37%	124,526
27	389.4 Other Plant & Misc. Equipment	782,057	10.48%	81,954
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	71,297	0.00%	0
30	354.5 Structures & Improvements	673,742	0.00%	0
31	390.5 Office Furniture & Equipment	415,631	0.00%	0
32	390.51 Computer Equipment	1,006,929	0.00%	0
33	391.5 Transportation Equipment	601,471	0.00%	0
34	392.5 Stores Equipment	6,393	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	226,159	0.00%	0
36	394.5 Laboratory Equipment	137,957	0.00%	0
37	395.5 Power Operated Equipment	218,920	0.00%	0
38	396.5 Communication Equipment	113,495	0.00%	0
39	397.5 Miscellaneous Equipment	53,142	0.00%	0
40	398.5 Other Tangible Plant	42,192	0.00%	0
41	**INTANGIBLE PLANT**	445,424	0.00%	0
42	**COLLECTION PLANT**	33,820,805	35.11%	11,874,911
43	**SYSTEM PUMPING PLANT**	6,828,172	13.84%	944,839
44	**TREATMENT AND DISPOSAL PLANT**	31,364,662	8.90%	2,793,180
45	**GENERAL PLANT**	3,569,329	0.00%	0
46	**TOTAL PLANT IN SERVICE**	76,049,392	20.53%	15,612,930
47	**LAND & LAND RIGHTS**	2,717,173	0.00%	0
48	**TOTAL PIS LESS LAND**	73,332,220	21.29%	15,612,930

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

SCHEDULE OF SEWER NON USED & 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 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

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	15,612,930	0	15,612,930	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(4,469,755)	0	(4,469,755)	A-10 (S)
4	CIAC	(8,914,367)	0	(8,914,367)	A-12 (S)
5	Accumulated Amort. of CIAC	1,917,214	0	1,917,214	A-14 (S)
6	Advances for Construction	(42,781)	0	(42,781)	A-16 (S)
7	Other	(22,922)	0	(22,922)	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	4,080,319	0	4,080,319	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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.

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

Line No.	(1) Description	(2) Sewer 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

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum. Depr Year-End Balances
1	12/31/89 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		13,781,339
10	Utility Adjustments to ordered balance (1)		(573,982)
11	1992 Additions		1,706,719
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		1,706,719
15	12/31/92 Balance		14,914,077
16	Balance per order 12/31/92		0
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		2,003,949
19	1993 Retirements		14,892
20	1993 Adjustments	General Plant Allocation True-up	70,665
21	1993 Net Additions		2,059,721
22	12/31/93 Balance		16,973,798
23	Balance per order 12/31/93		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		2,748,938
26	1994 Retirements		155,556
27	1994 Adjustments		0
28	1994 Net Additions		2,593,382
29	12/31/94 Balance		19,567,179
30	Balance per order 12/31/94		0
31	Adjustment to beginning balance	General Plant re-allocation true-up	(12,118)
32	1995 Additions		3,021,096
33	1995 Retirements		225,404
34	1995 Adjustments		0
35	1995 Net Additions		2,795,693
36	12/31/95 Balance		22,350,755
37	Balance per order 12/31/95		
38	Utility Adjustments to ordered balance (1)		
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 SEWER 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-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	3,138	1,528	4,666	0	4,666	3,903	0	3,903
3	352.1 Franchises	32,092	3,190	35,282	0	35,282	33,695	0	33,695
4	389.1 Other Plant & Misc. Equipment	80,269	14,271	94,540	0	94,540	87,412	0	87,412
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	255,426	14,977	270,403	0	270,403	262,920	0	262,920
8	360.2 Collection Sewers - Force	2,634,184	326,857	2,961,041	0	2,961,041	2,797,622	0	2,797,622
9	361.2 Collection Sewers - Gravity	5,947,110	458,375	6,405,485	0	6,405,485	6,176,307	0	6,176,307
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	553,185	54,413	607,598	0	607,598	580,401	0	580,401
12	364.2 Flow Measuring Devices	108,147	50,009	158,156	0	158,156	133,159	0	133,159
13	365.2 Flow Measuring Installation	244	130	374	0	374	310	0	310
14	389.2 Other Plant & Misc. Equipment	27,565	5,644	33,209	0	33,209	30,394	0	30,394
15	SYSTEM PUMPING PLANT								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	120,469	20,759	141,228	0	141,228	130,856	0	130,856
18	370.3 Receiving Wells	541,365	55,070	596,435	0	596,435	568,909	0	568,909
19	371.3 Pumping Equipment	1,161,705	147,431	1,309,136	0	1,309,136	1,235,429	0	1,235,429
20	389.3 Other Plant & Misc. Equipment	68,343	11,474	79,817	0	79,817	74,089	0	74,089
21	TREATMENT AND DISPOSAL PLANT								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	1,101,760	135,310	1,237,070	0	1,237,070	1,169,422	0	1,169,422
24	380.4 Treatment & Disposal	4,655,888	996,296	5,652,184	0	5,652,184	5,154,046	0	5,154,046
25	381.4 Plant Sewers	118,572	(2,880)	115,692	0	115,692	117,135	0	117,135
26	382.4 Outfall Sewer Lines	477,418	123,028	600,446	0	600,446	538,943	0	538,943
27	389.4 Other Plant & Misc. Equipment	216,627	43,484	260,111	0	260,111	238,379	0	238,379
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	144,191	15,936	160,128	0	160,128	152,158	0	152,158
31	390.5 Office Furniture & Equipment	174,261	27,723	202,004	0	202,004	188,137	0	188,137
32	390.51 Computer Equipment	318,230	167,857	486,087	0	486,087	402,160	0	402,160
33	391.5 Transportation Equipment	363,784	64,788	448,572	0	448,572	416,180	0	416,180
34	392.5 Stores Equipment	1,839	357	2,196	0	2,196	2,017	0	2,017
35	393.5 Tools, Shop & Garage Equipment	107,852	14,167	122,020	0	122,020	114,936	0	114,936
36	394.5 Laboratory Equipment	15,586	9,202	24,788	0	24,788	20,187	0	20,187
37	395.5 Power Operated Equipment	208,692	18,057	226,749	0	226,749	217,722	0	217,722
38	396.5 Communication Equipment	48,495	11,349	59,844	0	59,844	54,170	0	54,170
39	397.5 Miscellaneous Equipment	7,459	2,672	10,131	0	10,131	8,795	0	8,795
40	398.5 Other Tangible Plant	41,143	4,219	45,362	0	45,362	43,249	0	43,249
41	INTANGIBLE PLANT	115,499	18,989	134,488	0	134,488	125,010	0	125,010
42	COLLECTION PLANT	9,525,861	910,405	10,436,266	0	10,436,266	9,981,113	0	9,981,113
43	SYSTEM PUMPING PLANT	1,891,882	234,734	2,126,616	0	2,126,616	2,009,283	0	2,009,283
44	TREATMENT AND DISPOSAL PLANT	6,570,265	1,295,238	7,865,503	0	7,865,503	7,217,925	0	7,217,925
45	GENERAL PLANT	1,451,553	336,328	1,787,881	0	1,787,881	1,619,711	0	1,619,711
46	TOTAL SEWER ACCUM. DEPR.	19,555,060	2,795,694	22,350,755	0	22,350,755	20,953,042	0	20,953,042

Note. May not cross foot due to rounding.

SCHEDULE OF SEWER 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 test year, the ending balance of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	3,138	3,266	3,394	3,522	3,650	3,778	3,898	4,026	4,154	4,282	4,410	4,538	4,666	1,528	3,903
3	352.1 Franchises	32,992	32,358	32,624	32,890	33,156	33,422	33,686	33,952	34,218	34,484	34,750	35,016	35,282	3,190	33,695
4	389.1 Other Plant & Misc. Equipment	80,269	81,457	82,645	83,833	85,021	86,209	87,412	88,600	89,788	90,976	92,164	93,352	94,540	14,271	87,412
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	255,426	256,674	257,922	259,170	260,418	261,666	262,915	264,163	265,411	266,659	267,907	269,155	270,403	14,977	262,920
8	360.2 Collection Sewers - Force	2,634,184	2,661,848	2,689,512	2,717,176	2,744,840	2,772,504	2,797,366	2,822,721	2,850,385	2,878,049	2,905,713	2,933,377	2,961,041	326,857	2,797,622
9	361.2 Collection Sewers - Gravity	5,947,110	5,985,309	6,023,508	6,061,707	6,099,906	6,138,105	6,176,291	6,214,490	6,252,689	6,290,888	6,329,087	6,367,286	6,405,485	458,375	6,176,307
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	553,185	557,722	562,259	566,796	571,333	575,870	580,376	584,913	589,450	593,987	598,524	603,061	607,598	54,413	580,401
12	364.2 Flow Measuring Devices	106,147	112,320	116,493	120,666	124,839	129,012	133,118	137,291	141,464	145,637	149,810	153,983	158,156	50,009	133,158
13	365.2 Flow Measuring Installation	244	255	266	277	288	299	308	319	330	341	352	363	374	130	310
14	389.2 Other Plant & Misc. Equipment	27,565	28,035	28,505	28,975	29,445	29,915	30,389	30,859	31,329	31,799	32,269	32,739	33,209	5,644	30,394
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	120,466	122,592	124,535	122,966	125,001	127,034	129,030	131,063	133,096	135,129	137,162	139,195	141,228	20,759	130,858
18	370.3 Receiving Wells	541,365	545,953	550,541	555,129	559,717	564,305	568,907	573,495	578,083	582,671	587,259	591,847	596,435	55,070	568,909
19	371.3 Pumping Equipment	1,181,705	1,177,123	1,178,041	1,175,059	1,185,477	1,202,585	1,222,002	1,241,420	1,260,838	1,280,256	1,299,674	1,319,092	1,309,136	147,431	1,235,429
20	389.3 Other Plant & Misc. Equipment	68,343	69,299	70,255	71,211	72,167	73,123	74,081	75,037	75,993	76,949	77,905	78,861	79,817	11,474	74,089
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	1,101,790	1,113,147	1,123,534	1,134,821	1,146,008	1,157,395	1,168,748	1,180,135	1,191,522	1,202,909	1,214,296	1,225,683	1,237,070	135,310	1,169,422
24	380.4 Treatment & Disposal	4,855,866	4,742,772	4,826,958	4,907,340	4,974,524	5,061,706	5,148,870	5,232,264	5,319,448	5,406,632	5,493,816	5,585,000	5,652,184	996,296	5,154,048
25	381.4 Plant Sewers	118,572	121,868	125,164	128,460	131,756	135,952	138,317	141,613	144,909	195,884	199,180	112,388	115,892	(2,880)	117,135
26	382.4 Outfall Sewer Lines	477,418	487,671	497,924	508,177	518,430	528,683	538,928	549,181	559,434	569,687	579,940	590,193	600,446	123,028	538,943
27	389.4 Other Plant & Misc. Equipment	216,627	220,252	223,877	227,502	231,127	234,752	238,361	241,986	245,611	249,236	252,861	256,486	260,111	43,484	238,379
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	144,191	145,597	146,999	148,378	149,778	151,184	152,553	153,957	155,363	156,789	158,175	159,581	160,128	15,936	152,158
31	390.5 Office Furniture & Equipment	174,281	176,594	178,907	181,220	183,533	185,846	188,126	190,439	192,752	195,065	197,378	199,691	202,004	27,723	188,137
32	390.51 Computer Equipment	318,230	332,219	346,208	360,197	374,186	388,175	402,153	416,142	430,131	444,120	458,109	472,098	486,087	167,857	402,160
33	391.5 Transportation Equipment	383,784	392,142	400,330	407,613	415,744	424,102	432,041	440,314	448,672	457,030	465,388	473,746	448,572	64,788	416,180
34	392.5 Stores Equipment	1,839	1,867	1,895	1,923	1,951	1,979	2,028	2,056	2,084	2,112	2,140	2,168	2,196	357	2,017
35	393.5 Tools, Shop & Garage Equipment	107,852	109,040	110,228	111,413	112,601	113,789	114,978	116,165	117,353	118,541	119,729	120,917	122,020	14,167	114,936
36	394.5 Laboratory Equipment	15,586	16,353	17,120	17,887	18,654	19,421	20,186	20,953	21,720	22,487	23,254	24,021	24,788	9,202	20,187
37	395.5 Power Operated Equipment	208,692	210,212	211,731	213,248	214,784	216,284	217,801	219,321	220,841	222,361	223,881	225,401	226,749	18,057	217,722
38	396.5 Communication Equipment	48,495	49,443	50,391	51,339	52,287	53,235	54,156	55,104	56,052	57,000	57,948	58,896	59,844	11,349	54,170
39	397.5 Miscellaneous Equipment	7,459	7,753	8,043	8,310	8,599	8,893	9,196	9,488	9,782	10,076	10,370	10,664	10,131	2,672	8,795
40	398.5 Other Tangible Plant	41,143	41,496	41,849	42,202	42,555	42,908	43,244	43,597	43,950	44,303	44,656	45,009	45,362	4,219	43,249
41	**INTANGIBLE PLANT**	115,499	117,081	118,663	120,245	121,827	123,409	124,996	126,578	128,160	129,742	131,324	132,906	134,488	18,989	125,010
42	**COLLECTION PLANT**	9,525,861	9,602,183	9,678,465	9,754,767	9,831,069	9,907,371	9,980,763	10,054,756	10,131,058	10,207,360	10,283,662	10,359,964	10,436,266	910,405	9,981,113
43	**SYSTEM PUMPING PLANT**	1,891,882	1,914,877	1,923,372	1,924,367	1,942,362	1,967,057	1,994,020	2,021,015	2,048,010	2,075,005	2,102,000	2,128,995	2,128,816	234,734	2,009,283
44	**TREATMENT AND DISPOSAL PLANT**	6,570,265	6,885,710	6,797,455	6,906,100	7,001,845	7,117,590	7,233,224	7,345,179	7,460,924	7,534,268	7,650,013	7,749,758	7,885,503	1,295,238	7,217,925
45	**GENERAL PLANT**	1,451,553	1,482,717	1,513,701	1,543,728	1,574,852	1,605,816	1,636,462	1,667,536	1,698,780	1,729,884	1,761,028	1,792,192	1,787,881	336,328	1,619,711
46	**TOTAL SEWER ACCUM. DEPR.**	19,555,060	19,902,548	20,031,656	20,249,207	20,471,755	20,721,243	20,969,466	21,215,065	21,466,853	21,676,248	21,928,028	22,163,818	22,350,755	2,795,694	20,953,042

SCHEDULE OF SEWER 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 additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	128	128	128	128	128	120	128	128	128	128	128	128	1,528	765
3	352.1 Franchises	266	266	266	266	266	264	266	266	266	266	266	266	3,190	1,603
4	389.1 Other Plant & Misc. Equipment	1,188	1,188	1,188	1,188	1,188	1,203	1,188	1,188	1,188	1,188	1,188	1,188	14,271	7,143
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	1,248	1,248	1,248	1,248	1,248	1,249	1,248	1,248	1,248	1,248	1,248	1,248	14,977	7,494
8	360.2 Collection Sewers - Force	27,664	27,664	27,664	27,664	27,664	24,862	25,355	27,664	27,664	27,664	27,664	27,664	326,857	163,438
9	361.2 Collection Sewers - Gravity	38,199	38,199	38,199	38,199	38,199	38,186	38,199	38,199	38,199	38,199	38,199	38,199	458,375	229,197
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	4,537	4,537	4,537	4,537	4,537	4,506	4,537	4,537	4,537	4,537	4,537	4,537	54,413	27,216
12	364.2 Flow Measuring Devices	4,173	4,173	4,173	4,173	4,173	4,106	4,173	4,173	4,173	4,173	4,173	4,173	50,009	25,012
13	365.2 Flow Measuring Installation	11	11	11	11	11	9	11	11	11	11	11	11	130	66
14	389.2 Other Plant & Misc. Equipment	470	470	470	470	470	474	470	470	470	470	470	470	5,644	2,829
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	2,033	2,033	(1,567)	2,033	2,033	1,996	2,033	2,033	2,033	2,033	2,033	2,033	20,759	10,387
18	370.3 Receiving Wells	4,588	4,588	4,588	4,588	4,588	4,602	4,588	4,588	4,588	4,588	4,588	4,588	55,070	27,544
19	371.3 Pumping Equipment	15,418	918	(2,982)	10,418	17,118	19,407	19,418	19,418	19,418	19,418	19,418	(9,956)	147,431	73,723
20	389.3 Other Plant & Misc. Equipment	956	956	956	956	956	958	956	956	956	956	956	956	11,474	5,746
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	11,387	10,387	11,087	11,387	11,387	11,353	11,387	11,387	11,387	11,387	11,387	11,387	135,310	67,661
24	380.4 Treatment & Disposal	86,884	84,184	80,384	67,184	87,184	87,162	83,394	87,184	87,184	87,184	71,184	87,184	996,296	498,158
25	381.4 Plant Sewers	3,296	3,296	3,296	3,296	3,296	3,265	3,296	3,296	(39,105)	3,296	3,296	3,296	(2,880)	(1,437)
26	382.4 Outfall Sewer Lines	10,253	10,253	10,253	10,253	10,253	10,245	10,253	10,253	10,253	10,253	10,253	10,253	123,028	61,525
27	389.4 Other Plant & Misc. Equipment	3,625	3,625	3,625	3,625	3,625	3,609	3,625	3,625	3,625	3,625	3,625	3,625	43,484	21,752
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	1,406	1,402	1,378	1,400	1,406	1,369	1,404	1,406	1,406	1,406	1,406	547	15,936	7,970
31	390.5 Office Furniture & Equipment	2,313	2,313	2,313	2,313	2,313	2,280	2,313	2,313	2,313	2,313	2,313	2,313	27,723	13,872
32	390.51 Computer Equipment	13,989	13,989	13,989	13,989	13,989	13,976	13,989	13,989	13,989	13,989	13,989	13,989	167,857	83,939
33	391.5 Transportation Equipment	8,358	8,186	7,283	8,131	8,358	7,939	8,273	8,356	8,358	8,356	8,356	(25,174)	64,788	32,396
34	392.5 Stores Equipment	28	28	28	28	28	49	28	28	28	28	28	28	357	184
35	393.5 Tools, Shop & Garage Equipment	1,188	1,188	1,185	1,187	1,188	1,189	1,188	1,188	1,188	1,188	1,188	1,102	14,187	7,062
36	394.5 Laboratory Equipment	767	767	767	767	767	765	767	767	767	767	767	767	9,202	4,611
37	395.5 Power Operated Equipment	1,520	1,519	1,514	1,519	1,520	1,517	1,520	1,520	1,520	1,520	1,520	1,348	18,057	9,028
38	396.5 Communication Equipment	948	948	948	948	948	921	948	948	948	948	948	948	11,349	5,586
39	397.5 Miscellaneous Equipment	294	290	267	288	294	303	292	294	294	294	294	(533)	2,672	1,336
40	398.5 Other Tangible Plant	353	353	353	353	353	336	353	353	353	353	353	353	4,219	2,119
41	**INTANGIBLE PLANT**	1,582	1,582	1,582	1,582	1,582	1,587	1,582	1,582	1,582	1,582	1,582	1,582	18,989	9,511
42	**COLLECTION PLANT**	76,302	76,302	76,302	76,302	76,302	73,382	73,993	76,302	76,302	76,302	76,302	76,302	910,405	455,252
43	**SYSTEM PUMPING PLANT**	22,995	8,495	995	17,995	24,695	26,983	26,995	26,995	26,995	26,995	26,995	(2,379)	234,734	117,400
44	**TREATMENT AND DISPOSAL PLANT**	115,445	111,745	108,645	95,745	115,745	115,634	111,955	115,745	73,344	115,745	99,745	115,745	1,295,236	647,659
45	**GENERAL PLANT**	31,164	30,984	30,027	30,924	31,164	30,647	31,074	31,164	31,164	31,164	31,164	(4,311)	336,328	168,225
46	**TOTAL NET ADDITIONS**	247,488	229,108	217,551	222,548	249,488	248,223	245,599	251,788	209,387	251,788	235,788	186,939	2,795,694	1,398,047

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	126	126	126	126	126	120	126	126	126	126	126	126	1,526	765
3	352.1 Franchises	266	266	266	266	266	264	266	266	266	266	266	266	3,190	1,603
4	389.1 Other Plant & Misc. Equipment	1,188	1,188	1,188	1,188	1,188	1,200	1,188	1,188	1,188	1,188	1,188	1,188	14,271	7,142
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	1,248	1,248	1,248	1,248	1,248	1,249	1,248	1,248	1,248	1,248	1,248	1,248	14,977	7,494
8	360.2 Collection Sewers - Force	27,664	27,664	27,664	27,664	27,664	27,660	27,664	27,664	27,664	27,664	27,664	27,664	331,964	165,991
9	361.2 Collection Sewers - Gravity	38,199	38,199	38,199	38,199	38,199	38,186	38,199	38,199	38,199	38,199	38,199	38,199	458,375	229,197
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	4,537	4,537	4,537	4,537	4,537	4,508	4,537	4,537	4,537	4,537	4,537	4,537	54,413	27,216
12	364.2 Flow Measuring Devices	4,173	4,173	4,173	4,173	4,173	4,108	4,173	4,173	4,173	4,173	4,173	4,173	50,009	25,012
13	365.2 Flow Measuring Installation	11	11	11	11	11	9	11	11	11	11	11	11	130	66
14	389.2 Other Plant & Misc. Equipment	470	470	470	470	470	474	470	470	470	470	470	470	5,644	2,829
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	2,033	2,033	2,033	2,033	2,033	1,996	2,033	2,033	2,033	2,033	2,033	2,033	24,359	12,188
18	370.3 Receiving Wells	4,588	4,588	4,588	4,588	4,588	4,602	4,588	4,588	4,588	4,588	4,588	4,588	55,070	27,544
19	371.3 Pumping Equipment	19,418	19,418	19,418	19,418	19,418	19,407	19,418	19,418	19,418	19,418	19,418	19,418	233,005	116,511
20	389.3 Other Plant & Misc. Equipment	956	956	956	956	956	958	956	956	956	956	956	956	11,474	5,745
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	11,387	11,387	11,387	11,387	11,387	11,353	11,387	11,387	11,387	11,387	11,387	11,387	136,610	68,311
24	380.4 Treatment & Disposal	87,184	87,184	87,184	87,184	87,184	87,162	87,184	87,184	87,184	87,184	87,184	87,184	1,046,186	523,103
25	381.4 Plant Sewers	3,296	3,296	3,296	3,296	3,296	3,265	3,296	3,296	3,296	3,296	3,296	3,296	39,521	19,763
26	382.4 Outfall Sewer Lines	10,253	10,253	10,253	10,253	10,253	10,245	10,253	10,253	10,253	10,253	10,253	10,253	123,028	61,525
27	389.4 Other Plant & Misc. Equipment	3,625	3,625	3,625	3,625	3,625	3,609	3,625	3,625	3,625	3,625	3,625	3,625	43,484	21,751
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	1,406	1,406	1,406	1,406	1,406	1,379	1,406	1,406	1,406	1,406	1,406	1,406	16,845	8,429
31	390.5 Office Furniture & Equipment	2,313	2,313	2,313	2,313	2,313	2,280	2,313	2,313	2,313	2,313	2,313	2,313	27,723	13,871
32	390.51 Computer Equipment	13,989	13,989	13,989	13,989	13,989	13,978	13,989	13,989	13,989	13,989	13,989	13,989	167,857	83,939
33	391.5 Transportation Equipment	8,358	8,358	8,358	8,358	8,358	8,326	8,358	8,358	8,358	8,358	8,358	8,358	100,264	50,140
34	392.5 Stores Equipment	28	28	28	28	28	49	28	28	28	28	28	28	357	184
35	393.5 Tools, Shop & Garage Equipment	1,188	1,188	1,188	1,188	1,188	1,190	1,188	1,188	1,188	1,188	1,188	1,188	14,256	7,137
36	394.5 Laboratory Equipment	767	767	767	767	767	765	767	767	767	767	767	767	9,202	4,611
37	395.5 Power Operated Equipment	1,520	1,520	1,520	1,520	1,520	1,519	1,520	1,520	1,520	1,520	1,520	1,520	18,239	9,130
38	396.5 Communication Equipment	948	948	948	948	948	921	948	948	948	948	948	948	11,349	5,686
39	397.5 Miscellaneous Equipment	294	294	294	294	294	313	294	294	294	294	294	294	3,547	1,780
40	398.5 Other Tangible Plant	353	353	353	353	353	336	353	353	353	353	353	353	4,219	2,119
41	**INTANGIBLE PLANT**	1,582	1,582	1,582	1,582	1,582	1,587	1,582	1,582	1,582	1,582	1,582	1,582	18,989	9,510
42	**COLLECTION PLANT**	76,302	76,302	76,302	76,302	76,302	76,190	76,302	76,302	76,302	76,302	76,302	76,302	915,512	457,805
43	**SYSTEM PUMPING PLANT**	26,995	26,995	26,995	26,995	26,995	26,963	26,995	26,995	26,995	26,995	26,995	26,995	323,908	161,988
44	**TREATMENT AND DISPOSAL PLANT**	115,745	115,745	115,745	115,745	115,745	115,634	115,745	115,745	115,745	115,745	115,745	115,745	1,388,829	694,453
45	**GENERAL PLANT**	31,164	31,164	31,164	31,164	31,164	31,056	31,164	31,164	31,164	31,164	31,164	31,164	373,858	187,026
46	**TOTAL GROSS ADDITIONS**	251,788	251,788	251,788	251,788	251,788	251,430	251,788	251,788	251,788	251,788	251,788	251,788	3,021,096	1,510,782

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	2,798	2,309	0	0	0	0	0	5,107	2,554
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	3,600	0	0	0	0	0	0	0	0	0	3,600	1,800
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	4,000	18,500	22,400	9,000	2,300	0	0	0	0	0	0	29,374	85,574	42,787
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	1,000	300	0	0	0	0	0	0	0	0	0	1,300	650
24	380.4 Treatment & Disposal	300	3,000	6,800	20,000	0	0	3,790	0	0	0	16,000	0	49,890	24,945
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	42,401	0	0	0	42,401	21,201
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	4	28	6	0	10	2	0	0	0	0	859	909	459
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	170	1,075	227	0	387	85	0	0	0	0	33,532	35,476	17,738
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	3	1	0	1	0	0	0	0	0	86	91	42
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	1	6	1	0	2	0	0	0	0	0	172	182	90
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	4	27	6	0	10	2	0	0	0	0	827	875	439
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	2,798	2,309	0	0	0	0	0	5,107	2,554
43	**SYSTEM PUMPING PLANT**	4,000	18,500	26,000	9,000	2,300	0	0	0	0	0	0	29,374	89,174	44,587
44	**TREATMENT AND DISPOSAL PLANT**	300	4,000	7,100	20,000	0	0	3,790	0	42,401	0	16,000	0	93,591	46,796
45	**GENERAL PLANT**	0	180	1,137	240	0	409	90	0	0	0	0	35,475	37,532	18,768
46	**TOTAL RETIREMENTS**	4,300	22,680	34,237	29,240	2,300	3,207	6,189	0	42,401	0	16,000	64,849	225,404	112,705

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	3,903	0.00%	0
3	352.1 Franchises	33,695	0.00%	0
4	389.1 Other Plant & Misc. Equipment	87,412	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	262,920	21.02%	55,276
8	360.2 Collection Sewers - Force	2,797,622	11.34%	317,174
9	361.2 Collection Sewers - Gravity	6,176,307	48.98%	3,025,086
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	580,401	0.00%	0
12	364.2 Flow Measuring Devices	133,159	0.00%	0
13	365.2 Flow Measuring Installation	310	0.00%	0
14	389.2 Other Plant & Misc. Equipment	30,394	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	130,856	13.97%	18,283
18	370.3 Receiving Wells	568,909	9.59%	54,575
19	371.3 Pumping Equipment	1,235,429	12.38%	152,939
20	389.3 Other Plant & Misc. Equipment	74,089	21.25%	15,747
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	1,169,422	7.05%	82,452
24	380.4 Treatment & Disposal	5,154,046	13.26%	683,654
25	381.4 Plant Sewers	117,135	11.13%	13,035
26	382.4 Outfall Sewer Lines	538,943	4.52%	24,367
27	389.4 Other Plant & Misc. Equipment	238,379	11.40%	27,167
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	152,158	0.00%	0
31	390.5 Office Furniture & Equipment	188,137	0.00%	0
32	390.51 Computer Equipment	402,160	0.00%	0
33	391.5 Transportation Equipment	416,180	0.00%	0
34	392.5 Stores Equipment	2,017	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	114,936	0.00%	0
36	394.5 Laboratory Equipment	20,187	0.00%	0
37	395.5 Power Operated Equipment	217,722	0.00%	0
38	396.5 Communication Equipment	54,170	0.00%	0
39	397.5 Miscellaneous Equipment	8,796	0.00%	0
40	398.5 Other Tangible Plant	43,249	0.00%	0
41	**INTANGIBLE PLANT**	125,010	0.00%	0
42	**COLLECTION PLANT**	9,981,113	34.04%	3,397,536
43	**SYSTEM PUMPING PLANT**	2,009,283	12.02%	241,544
44	**TREATMENT AND DISPOSAL PLANT**	7,217,925	11.51%	830,675
45	**GENERAL PLANT**	1,619,711	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	20,953,042	21.33%	4,469,755

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

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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**	29,096,580
10	**Utility Adjustments to ordered balance (1)**	(1,170,388)
11	**1992 Additions**	722,227
12	**1992 Retirements**	6,036
13	**1992 Adjustments**	0
14	1992 Net Additions	716,191
15	**12/31/92 Balance**	28,642,393
16	**Balance per order 12/31/92**	0
17	**Utility Adjustments to ordered balance (1)**	0
18	**1993 Additions**	307,805
19	**1993 Retirements**	2,847
20	**1993 Adjustments**	0
21	1993 Net Additions	304,958
22	**12/31/93 Balance**	28,947,351
23	**Balance per order 12/31/93**	0
24	**Utility Adjustments to ordered balance (1)**	0
25	**1994 Additions**	377,742
26	**1994 Retirements**	0
27	**1994 Adjustments**	0
28	1994 Net Additions	377,742
29	**12/31/94 Balance**	29,325,092
30	**Balance per order 12/31/94**	0
31	**Utility Adjustments to ordered balance (1)**	0
32	**1995 Additions**	357,842
33	**1995 Retirements**	0
34	**1995 Adjustments**	0
35	1995 Net Additions	357,842
36	**12/31/95 Balance**	29,682,934
37	**Balance per order 12/31/95**	
38	**Utility Adjustments to ordered balance (1)**	
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 SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(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	4,014,623	143,456	4,158,079	0	4,158,079	4,086,351	0	4,086,351	38.09%	1,556,650
2	Line/Main Extensions	12,789,923	2,800	12,792,723	0	12,792,723	12,791,323	0	12,791,323	11.20%	1,433,189
3	Contributed Lines	11,648,658	0	11,648,658	0	11,648,658	11,648,658	0	11,648,658	50.80%	5,918,016
4	Cont. Prpty Other than Lines	382,154	0	382,154	0	382,154	382,154	0	382,154	1.70%	6,512
5	Service Installation Fees	489,736	211,586	701,322	0	701,322	595,529	0	595,529	0.00%	0
6	**TOTAL SEWER CIAC**	29,325,093	357,842	29,682,935	0	29,682,935	29,504,014	0	29,504,014	30.21%	8,914,367
7	**FPSC MARGIN RESERVE - CIAC**				63,664	63,664	0	31,832	31,832		

Column.
(10) from Schedule A-6 (page 7 of 7)

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

SCHEDULE OF SEWER 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

Line No.	(1) Description	(2) Ending 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) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	4,014,623	4,026,222	4,037,822	4,049,422	4,061,021	4,073,131	4,087,971	4,100,080	4,111,680	4,123,280	4,134,879	4,146,479	4,158,079	143,456	4,086,351
2	Line/Main Extensions	12,789,923	12,789,923	12,789,923	12,789,923	12,789,923	12,790,473	12,791,773	12,792,723	12,792,723	12,792,723	12,792,723	12,792,723	12,792,723	2,800	12,791,323
3	Contributed Lines	11,848,658	11,848,658	11,848,658	11,848,658	11,848,658	11,848,658	11,848,658	11,848,658	11,848,658	11,848,658	11,848,658	11,848,658	11,848,658	0	11,848,658
4	Cont. Prply Other than Lines	382,154	382,154	382,154	382,154	382,154	382,154	382,154	382,154	382,154	382,154	382,154	382,154	382,154	0	382,154
5	Service Installation Fees	469,736	506,335	523,284	540,234	557,966	576,242	596,450	615,808	633,874	650,823	667,773	684,722	701,322	211,586	585,529
6	TOTAL SEWER CIAC	29,325,093	29,353,292	29,381,841	29,410,390	29,439,422	29,470,657	29,507,005	29,539,223	29,569,088	29,597,637	29,626,186	29,654,736	29,682,935	357,842	29,504,014

SCHEDULE OF SEWER 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 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	11,600	11,600	11,600	11,600	12,110	14,640	12,110	11,600	11,600	11,600	11,600	11,600	143,456	71,728
2	Line/Main Extensions	0	0	0	0	550	1,300	950	0	0	0	0	0	2,800	1,400
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	16,599	16,949	16,949	17,432	18,575	20,208	19,158	18,265	16,949	16,949	16,949	16,599	211,586	105,793
6	TOTAL	28,199	28,549	28,549	29,032	31,235	36,348	32,218	29,865	28,549	28,549	28,549	28,199	357,842	178,921

SCHEDULE OF SEWER 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 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	11,600	11,600	11,600	11,600	12,110	14,840	12,110	11,600	11,600	11,600	11,600	11,600	143,456	71,728
2	Line/Main Extensions	0	0	0	0	550	1,300	950	0	0	0	0	0	2,800	1,400
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	16,599	16,949	16,949	17,432	18,575	20,208	19,158	18,265	16,949	16,949	16,949	16,599	211,586	105,793
6	TOTAL	28,199	28,549	28,549	29,032	31,235	36,348	32,218	29,865	28,549	28,549	28,549	28,199	357,842	178,921

SCHEDULE OF SEWER 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 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 6 of 8
Preparer: Kimball

Line No.	(1) Description	(2) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	63,664	63,664	31,832

SCHEDULE OF SEWER 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 these costs.

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

Line No.	(1) Description	(2) Sewer 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.

SCHEDULE OF SEWER 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 these costs.

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

Line No.	(1) Description	(2) Sewer 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	4,813,480
10	Utility Adjustments to ordered balance (1)	(118,736)
11	1992 Additions	767,773
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	767,773
15	12/31/92 Balance	5,262,517
16	Balance per order 12/31/92	0
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	827,055
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	827,055
22	12/31/93 Balance	6,089,572
23	Balance per order 12/31/93	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	938,131
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	938,131
29	12/31/94 Balance	7,027,703
30	Balance per order 12/31/94	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	952,743
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	952,743
36	12/31/95 Balance	7,980,446
37	Balance per order 12/31/95	
38	Utility Adjustments to ordered balance (1)	
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 SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(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	974,128	204,293	1,178,421	0	1,178,421	1,076,275	0	1,076,275	38.45%	413,811
2	Line/Main Extensions	3,336,270	411,968	3,748,238	0	3,748,238	3,542,254	0	3,542,254	6.58%	233,038
3	Contributed Lines	2,236,176	304,793	2,540,969	0	2,540,969	2,388,573	0	2,388,573	52.21%	1,247,100
4	Cont. Prpty Other than Lines	433,989	15,183	449,172	0	449,172	441,581	0	441,581	5.27%	23,265
5	Service Installation Fees	47,141	16,241	63,382	0	63,382	55,262	0	55,262	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	7,027,704	952,478	7,980,182	0	7,980,182	7,503,943	0	7,503,943	25.55%	1,917,214

Column:
(10) from Schedule A-10 (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 SEWER ACCUMULATED AMORTIZATION OF 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.

FPSC
Schedule: A-14 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 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	974,128	991,156	1,008,184	1,025,212	1,042,240	1,059,268	1,076,253	1,093,281	1,110,309	1,127,337	1,144,365	1,161,393	1,178,421	204,293	1,076,275
2	Line/Main Extensions	3,336,270	3,370,601	3,404,932	3,439,263	3,473,594	3,507,925	3,542,252	3,576,583	3,610,914	3,645,245	3,679,576	3,713,907	3,748,238	411,968	3,542,254
3	Contributed Lines	2,236,176	2,261,575	2,286,974	2,312,373	2,337,772	2,363,171	2,388,575	2,413,974	2,439,373	2,464,772	2,490,171	2,515,570	2,540,969	304,793	2,388,573
4	Cont. Prply Other than Lines	433,989	435,254	436,519	437,784	439,049	440,314	441,582	442,847	444,112	445,377	446,642	447,907	449,172	15,183	441,581
5	Service Installation Fees	47,141	48,495	49,849	51,203	52,557	53,911	55,256	56,612	57,966	59,320	60,674	62,028	63,382	16,241	55,262
6	TOTAL	7,027,704	7,107,081	7,186,458	7,265,835	7,345,212	7,424,589	7,503,920	7,583,297	7,662,674	7,742,051	7,821,428	7,900,805	7,980,182	952,478	7,503,943

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

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	17,028	17,028	17,028	17,028	17,028	16,985	17,028	17,028	17,028	17,028	17,028	17,028	204,293	102,147
2	Line/Main Extensions	34,331	34,331	34,331	34,331	34,331	34,327	34,331	34,331	34,331	34,331	34,331	34,331	411,968	205,984
3	Contributed Lines	25,399	25,399	25,399	25,399	25,399	25,404	25,399	25,399	25,399	25,399	25,399	25,399	304,793	152,397
4	Cont. Prply Other than Lines	1,265	1,265	1,265	1,265	1,265	1,268	1,265	1,265	1,265	1,265	1,265	1,265	15,183	7,592
5	Service Installation Fees	1,354	1,354	1,354	1,354	1,354	1,347	1,354	1,354	1,354	1,354	1,354	1,354	16,241	8,121
6	TOTAL	79,377	79,377	79,377	79,377	79,377	79,331	79,377	79,377	79,377	79,377	79,377	79,377	952,478	476,239

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	17,028	17,028	17,028	17,028	17,028	16,985	17,028	17,028	17,028	17,028	17,028	17,028	204,293	102,147
2	Line/Main Extensions	34,331	34,331	34,331	34,331	34,331	34,327	34,331	34,331	34,331	34,331	34,331	34,331	411,968	205,984
3	Contributed Lines	25,399	25,399	25,399	25,399	25,399	25,404	25,399	25,399	25,399	25,399	25,399	25,399	304,793	152,397
4	Cont. Prpty Other than Lines	1,265	1,265	1,265	1,265	1,265	1,268	1,265	1,265	1,265	1,265	1,265	1,265	15,183	7,592
5	Service Installation Fees	1,354	1,354	1,354	1,354	1,354	1,347	1,354	1,354	1,354	1,354	1,354	1,354	16,241	8,121
6	TOTAL	79,377	79,377	79,377	79,377	79,377	79,331	79,377	79,377	79,377	79,377	79,377	79,377	952,478	476,239

Note: May not [illegible] due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 8
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 8 of 8
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not [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 SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**12/31/91 Balance Per Order No. 93-0423 Dated 3/22/93**	354,358
2	Utility Adjustments to Beginning Balance	(8,061)
3	**Restated Balance 12/31/91**	346,297
4	1992 Additions	(18,865)
5	1992 Adjustments	0
6	**12/31/92 Balance**	327,432
7	1993 Additions	(41,544)
8	1993 Adjustments	0
9	**12/31/93 Balance**	285,888
10	1994 Additions	(38,273)
11	1994 Adjustments	0
12	**12/31/94 Balance**	247,615
13	1995 Additions	(36,450)
14	1995 Adjustments	0
15	**12/31/95 Balance**	211,165
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	247,615
20	Jan	244,578
21	Feb	241,540
22	Mar	238,503
23	Apr	235,465
24	May	232,428
25	Jun	229,390
26	Jul	226,353
27	Aug	223,315
28	Sep	220,278
29	Oct	217,240
30	Nov	214,203
31	Ending Balance 12/31/95	211,165
32	Average Balance	229,390
33	Non-used and Useful Percentage	18.65%
34	Non-used and Useful Amount	42,781

5/30/95 10:14 AM A16S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

(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	6,919,531	0	6,919,531	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	864,944	0	864,944	

5/30/95 10:11 AM A17S.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	335,186,496	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	334,290,094	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)	(81,364,671)	(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	(1,524,066)	(1,524,066)	(1,524,066)	(1,524,066)	(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	565,483
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	9,487,936	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	3,826,103	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	314,289	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)	(358,287)	(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)	39,462
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	181,996
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	215,823	219,183	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	2,182,827	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	2,164,439	2,207,324	2,244,837	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	6,102,637	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	31,908,059	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	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

Note: May not [illegible] ot 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	6,061,409	6,403,926	6,498,701	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	79,907,961	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	1,366,801	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	1,360,411	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	1,168,753	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	5,587,553	6,002,174	4,647,215	4,408,982	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	1,342,836	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	1,202,785	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	1,762,971	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	14,666,545	15,385,666	14,669,969	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	2,403,263	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	2,478,022
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	99,299,606	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	105,580,885	105,937,502	106,192,132	106,551,207	106,916,450	107,211,110	107,576,857	107,940,877	108,219,518	108,577,311	108,934,394	110,839,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,860	301,537,572	301,808,067	300,853,382	302,026,856	303,908,082	305,399,529	304,854,867	303,633,984	305,186,639	306,311,119	306,474,076	309,214,085	306,570,488

Note: May not foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(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	(519,787)		12/31/91 Balance per Order No. 93-0423 Dated 3/22/93	170,335	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	(519,787)		12/31/91 Adjusted Balance	170,335	
4				1992 Amortization Expense	12,271	
5	12/31/92 Balance	(519,787)		12/31/92 BALANCE	182,606	
6				1993 Amortization Expense	12,271	
7	12/31/93 Balance	(519,787)		12/31/93 BALANCE	194,877	
8				1994 Amortization Expense	12,271	
9	12/31/94 Balance	(519,787)		12/31/94 BALANCE	207,148	
10				1995 Amortization Expense	12,271	
11	12/31/95 Balance	(519,787)	(519,787)	12/31/95 BALANCE	219,419	213,284
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 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
16	Average Balance	(519,787)	Above	
17	Composite Non-Used & Useful Plant in Service - % (1)	7.33%	A-6 (S)	
18	AVERAGE NON-USED & USEFUL AMOUNT	(38,112)		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
19	Average Balance	213,284	Above	
20	Composite Non-Used & Useful Accumulated Amortizabon - % (1)	7.12%	A-10 (S)	
21	AVERAGE NON-USED & USEFUL AMOUNT	15,190		
22	NET NON-USED AND USEFUL AMOUNT	(22,922)		A-7 (S)

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 - SEWER - 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.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		UNIVERSITY SHORES INTERCONNECT			TOTAL DEFERRED DEBITS			
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION (20 year Life)	UNAMORTIZED BALANCE	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE	Recap Schedule
1	**DEFERRED DEBIT**							
2	**12/31/94 Balance**			2,370,161			2,370,161	
3	Jan	0	10,129	2,360,032	0	10,129	2,360,032	
4	Feb	0	10,129	2,349,903	0	10,129	2,349,903	
5	Mar	0	10,129	2,339,774	0	10,129	2,339,774	
6	Apr	0	10,129	2,329,645	0	10,129	2,329,645	
7	May	0	10,129	2,319,516	0	10,129	2,319,516	
8	Jun	0	10,129	2,309,387	0	10,129	2,309,387	
9	Jul	0	10,129	2,299,258	0	10,129	2,299,258	
10	Aug	0	10,129	2,289,129	0	10,129	2,289,129	
11	Sep	0	10,129	2,279,000	0	10,129	2,279,000	
12	Oct	0	10,129	2,268,871	0	10,129	2,268,871	
13	Nov	0	10,129	2,258,742	0	10,129	2,258,742	
14	12/31/95 Balance	0	10,129	2,248,613	0	10,129	2,248,613	
15	**Total Amortization Expense 12/31/95**		**121,548**			**121,548**		B-2 (S)
16	**Average Rate Base Balance 12/31/95**			**2,309,387**			**2,309,387**	A-2 (S)

UNIVERSITY SHORES INTERCONNECT

On June 28, 1994, the Company entered into a wastewater interconnect agreement with Orange County whereby Orange County, Florida will provide wholesale wastewater service between the Company's University Shores wastewater collection system and the County's wastewater system. The Company agreed to pay a capacity charge of $2,430,934 for 320,000 GPD of wastewater capacity.

Amortization Period: 240 months
Monthly Amortization Amount: $10,129
Amortization Start Date: 7/1/94

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER 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 acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

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

(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 Sewer Sales	10,225,769	0	10,225,769	2,850,753	13,076,522	27.88%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	10,225,769	0	10,225,769	2,850,753	13,076,522		
5 **OPERATING EXPENSES**							
6 Operation and Maintenance	6,919,531	0	6,919,531	0	6,919,531		B-6(S)
7 Depreciation net of CIAC Amort	1,827,830	0	1,827,830	0	1,827,830		B-14(S)
8 Amortization	(11,548)	0	(11,548)	0	(11,548)		B-18(S),A-21(S)
9 Taxes Other than Income	1,440,081	(125,075)	1,315,006	128,284 (A)	1,443,290		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(725,258)	48,867	(676,391)	1,050,194 (B)	373,803		B-17(S),B-2(S)3/3
11 Total Operating Expenses	9,450,637	(76,208)	9,374,429	1,178,478	10,552,907		
12 **NET OPERATING INCOME**	775,132	76,208	851,340	1,672,275	2,523,615		
13 **RATE BASE**	31,360,084	(31,832)	31,328,252		31,328,252		A-2(S)
14 **RATE OF RETURN**	2.47%		2.72%		8.06%		D-1(S)

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 SEWER 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-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(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	Sewer Sales	10,225,769	0	10,225,769	3,803,828		14,029,597	37.20%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	10,225,769	0	10,225,769	3,803,828		14,029,597		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	6,919,531	0	6,919,531	0		6,919,531		B-6(S)
7	Depreciation net of CIAC Amort	1,827,830	0	1,827,830	0		1,827,830		B-14(S)
8	Amortization	(11,548)	0	(11,548)	0		(11,548)		B-18(S), A-21(S)
9	Taxes Other than Income	1,440,081	(125,075)	1,315,006	171,171	(A)	1,486,177		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(725,258)	48,867	(676,391)	1,401,296	(B)	724,905		B-17(S),B-2(S)3/3
11	Total Operating Expenses	9,450,637	(76,208)	9,374,429	1,572,467		10,946,896		
12	**NET OPERATING INCOME**	775,132	76,208	851,340	2,231,361		3,082,702		
13	**RATE BASE**	31,360,084	(31,832)	31,328,252			31,328,252		A-2(S)
14	**RATE OF RETURN**	2.47%		2.72%			9.84%		D-1(S)

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 SEWER 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 revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	6.91%	D-1(S)	
3	Rate of Return (%)	9.84%	8.06%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	31,328,252	31,328,252	A-2(S)	
6	Required Income (L3 x L5)	3,082,700	2,523,617		
7	Adjusted Income Under Present Rates	851,340	851,340	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	2,231,360	1,672,277		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	3,632,658	2,722,469		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	3,803,830	2,850,753		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	3,632,658	2,722,469		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	1,401,298	1,050,192		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	171,172	128,284		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	2,231,360	1,672,277		B-2(S)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 SEWER 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(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	A. REVENUES:		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	B. OPERATION AND MAINTENANCE EXPENSE:		B-6(S)
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-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	D. AMORTIZATION:		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	E. TAXES OTHER THAN INCOME:		B-15(S)
36	1. N/A	0	
37			
38	2. Non Used and Useful Property Tax Add-back	130,975	
39			
40	3. Non Used and Useful Property Taxes	(256,050)	
41			
42		(125,075)	
43	F. INCOME TAXES:		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	48,867	
45			
46	2.	0	
47			
48		48,867	
49	TOTAL SEWER INCOME ADJUSTMENTS		
50		(76,208)	
51			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	Account No. and Description	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	7,138	0	7,138
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	7,516,778	0	7,516,778
9	522.2 Measured - Commercial	2,371,458	0	2,371,458
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	2,393	0	2,393
12	522.5 Measured - Multi-Family	327,535	0	327,535
13	Subtotal Sewer Sales	10,225,302	0	10,225,302
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	467	0	467
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	467	0	467
20	**TOTAL SEWER SALES**	10,225,769	0	10,225,769
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	10,225,769	0	10,225,769

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

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	701 Salaries & Wages - Employees	2,406,172	0	2,406,172	1,525,939	0	1,525,939	242,828	0	242,828	637,405	0	637,405
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	597,535	0	597,535	378,947	0	378,947	60,301	0	60,301	158,287	0	158,287
4	710 Purchased Sewage Treatment	575,229	0	575,229	575,229	0	575,229	0	0	0	0	0	0
5	711 Sludge Removal Expense	642,184	0	642,184	642,184	0	642,184	0	0	0	0	0	0
6	715 Purchased Power	753,578	0	753,578	741,367	0	741,367	843	0	843	11,348	0	11,348
7	716 Fuel for Power Production	12,931	0	12,931	12,931	0	12,931	0	0	0	0	0	0
8	718 Chemicals	388,074	0	388,074	388,074	0	388,074	0	0	0	0	0	0
9	720 Materials & Supplies	527,294	0	527,294	483,554	0	483,554	13,410	0	13,410	30,330	0	30,330
10	731 Contractual Services - Eng.	21,721	0	21,721	16,644	0	16,644	0	0	0	5,077	0	5,077
11	732 Contractual Services - Acct.	26,958	0	26,958	0	0	0	0	0	0	26,958	0	26,958
12	733 Contractual Services - Legal	16,244	0	16,244	0	0	0	0	0	0	16,244	0	16,244
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	217,503	0	217,503	175,610	0	175,610	0	0	0	41,893	0	41,893
15	741 Rental of Real Building/Real Property	24,162	0	24,162	60	0	60	0	0	0	24,102	0	24,102
16	742 Rental of Equipment	6,307	0	6,307	5,204	0	5,204	0	0	0	1,103	0	1,103
17	750 Transportation Expense	94,004	0	94,004	72,730	0	72,730	9,487	0	9,487	11,787	0	11,787
18	756 Insurance - Vehicle	18,479	0	18,479	0	0	0	0	0	0	18,479	0	18,479
19	757 Insurance - General Liability	37,986	0	37,986	0	0	0	0	0	0	37,986	0	37,986
20	758 Insurance - Workman's Comp	43,044	0	43,044	27,297	0	27,297	4,344	0	4,344	11,403	0	11,403
21	759 Insurance - Other	3,771	0	3,771	0	0	0	0	0	0	3,771	0	3,771
22	760 Advertising Expense	4,114	0	4,114	0	0	0	0	0	0	4,114	0	4,114
23	766 Reg. Comm. Exp. - Rate Case Amort.	68,202	0	68,202	0	0	0	0	0	0	68,202	0	68,202
24	767 Reg. Comm. Exp. - Other	9,148	0	9,148	0	0	0	0	0	0	9,148	0	9,148
25	770 Bad Debt Expense	33,003	0	33,003	0	0	0	33,003	0	33,003	0	0	0
26	775 Miscellaneous Expenses	391,885	0	391,885	122,095	0	122,095	82,778	0	82,778	187,012	0	187,012
27	TOTAL SEWER O & M EXPENSES	6,919,531	0	6,919,531	5,167,885	0	5,167,885	446,995	0	446,995	1,304,651	0	1,304,651

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.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-6(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(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	701.1-.8 Salaries & Wages - Employees	200,690	180,978	209,005	200,510	203,270	198,354	205,146	202,889	198,606	204,705	198,505	203,513	2,406,170	0	2,406,170
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	49,836	44,943	51,903	49,793	50,479	49,258	50,945	50,384	49,321	50,835	49,295	50,539	597,533	0	597,533
4	710.1-.8 Purchased Sewage Treatment	47,966	47,933	47,933	47,933	47,933	47,933	47,933	47,933	47,933	47,933	47,933	47,933	575,229	0	575,229
5	*711.1-.8 Sludge Removal Expenses*	47,618	46,630	47,166	47,195	56,616	66,298	67,256	66,423	46,786	46,945	46,816	46,455	642,184	0	642,184
6	715.1-.8 Purchased Power	62,933	62,950	62,982	62,910	62,804	62,732	62,731	62,742	62,706	62,682	62,694	62,700	753,576	0	753,576
7	716.1-.8 Fuel for Power Production	630	1,488	2,381	1,120	746	948	827	949	851	1,029	813	949	12,931	0	12,931
8	718.1-.8 Chemicals	35,409	30,354	36,427	33,386	31,695	30,270	35,556	29,090	34,419	33,053	30,937	27,478	388,074	0	388,074
9	720.1-.8 Materials & Supplies	43,787	49,321	48,246	43,739	47,673	44,654	45,501	42,180	43,086	40,601	40,443	38,064	527,294	0	527,294
10	731.1-.8 Contractual Services - Eng.	2,058	2,017	2,051	2,051	2,043	2,038	2,042	2,042	1,344	1,383	1,339	1,344	21,721	0	21,721
11	732.1-.8 Contractual Services - Acct.	2,219	2,131	2,311	2,307	2,269	2,242	2,260	2,263	2,235	2,284	2,201	2,236	26,958	0	26,958
12	733.1-.8 Contractual Services - Legal	1,337	1,284	1,393	1,390	1,367	1,351	1,362	1,364	1,347	1,376	1,328	1,347	16,244	0	16,244
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	22,397	18,193	17,917	21,055	17,259	19,382	17,973	18,597	15,390	15,636	18,582	15,145	217,504	0	217,504
15	741.1-.8 Rental of Real Building/Real Property	1,984	1,905	2,127	2,063	2,029	2,005	2,021	2,023	1,998	2,042	1,998	1,998	24,192	0	24,192
16	742.1-.8 Rental of Equipment	272	565	553	672	271	670	270	751	468	671	293	749	6,307	0	6,307
17	750.1-.8 Transportation Expense	7,910	7,700	7,913	7,850	7,832	7,808	7,862	7,826	7,806	7,861	7,801	7,831	94,003	0	94,003
18	756.1-.8 Insurance - Vehicle	1,521	1,461	1,584	1,562	1,555	1,537	1,549	1,551	1,532	1,586	1,509	1,532	18,479	0	18,479
19	757.1-.8 Insurance - General Liability	3,126	3,003	3,257	3,251	3,197	3,159	3,184	3,189	3,149	3,219	3,102	3,149	37,986	0	37,986
20	758.1-.8 Insurance - Workman's Comp (2)	3,590	3,236	3,739	3,567	3,637	3,549	3,670	3,630	3,553	3,662	3,551	3,841	43,046	0	43,046
21	759.1-.8 Insurance - Other	310	298	323	323	317	314	316	317	313	320	308	313	3,771	0	3,771
22	760.1-.8 Advertising Expense	339	325	353	352	346	342	345	345	341	349	336	341	4,114	0	4,114
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	5,613	5,392	5,848	5,837	5,741	5,673	5,718	5,725	5,655	5,779	5,569	5,654	68,202	0	68,202
24	767.1-.8 Reg. Comm. Exp. - Other	753	723	784	783	770	761	767	768	759	775	747	758	9,148	0	9,148
25	770.1-.8 Bad Debt Expense	2,759	2,519	2,791	2,771	2,777	2,741	2,817	2,787	2,716	2,822	2,722	2,781	33,003	0	33,003
26	775.1-.8 Miscellaneous Expenses	33,452	30,383	33,977	32,859	32,959	32,720	33,739	32,431	32,263	33,103	31,741	32,261	391,888	0	391,888
27	**TOTAL SEWER O & M EXPENSES**	578,710	545,834	592,964	575,318	595,587	586,738	601,791	588,198	564,560	570,610	560,512	558,709	6,919,532	0	6,919,532

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.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 [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-6(S)
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	701.1-.6 Salaries & Wages - Employees	127,932	112,054	133,818	125,571	129,185	125,171	130,981	126,881	125,772	129,933	126,429	130,210	1,525,939	0	1,525,939
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	31,770	27,827	33,232	31,184	32,081	31,084	32,527	32,006	31,234	32,267	31,387	32,398	378,947	0	378,947
4	710.1-.6 Purchased Sewage Treatment	47,966	47,933	47,933	47,933	47,933	47,933	47,933	47,933	47,933	47,933	47,933	47,933	575,229	0	575,229
5	711.1-.6 Sludge Removal Expenses	47,618	46,630	47,165	47,195	66,616	66,296	67,256	66,423	46,766	46,945	46,616	46,455	642,184	0	642,184
6	715.1-.6 Purchased Power	61,929	61,996	61,936	61,868	61,776	61,718	61,708	61,718	61,696	61,696	61,696	61,696	741,367	0	741,367
7	716.1-.6 Fuel for Power Production	830	1,466	2,381	1,120	746	946	827	949	851	1,029	813	949	12,931	0	12,931
8	718.1-.6 Chemicals	35,409	30,354	36,427	33,366	31,695	30,270	35,556	29,090	34,419	33,093	30,937	27,478	388,074	0	388,074
9	720.1-.6 Materials & Supplies	40,188	45,900	44,511	40,017	43,992	41,017	41,814	38,502	39,466	36,884	36,861	34,419	483,554	0	483,554
10	731.1-.6 Contractual Services - Eng.	1,640	1,616	1,616	1,616	1,616	1,616	1,616	1,616	923	923	923	923	16,644	0	16,644
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	18,949	14,881	14,325	17,470	13,733	15,897	14,481	15,060	11,917	12,086	15,141	11,972	175,810	0	175,810
15	741.1-.6 Rental of Real Building/Real Property	0	0	60	0	0	0	0	0	0	0	0	0	60	0	60
16	742.1-.6 Rental of Equipment	181	578	458	578	178	578	178	658	376	578	203	658	5,204	0	5,204
17	750.1-.6 Transportation Expense	6,147	6,044	6,100	6,045	6,042	6,040	6,064	6,036	6,048	6,051	6,056	6,054	72,730	0	72,730
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	2,269	2,005	2,394	2,246	2,311	2,239	2,343	2,306	2,250	2,325	2,282	2,329	27,297	0	27,297
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	11,141	9,281	10,942	9,904	10,253	10,291	10,995	9,743	9,945	10,179	9,643	9,782	122,095	0	122,095
27	TOTAL SEWER DIRECT O & M EXPENSES	433,970	408,578	443,301	426,133	448,159	441,101	454,259	440,943	419,600	421,844	417,111	412,867	5,167,865	0	5,167,865

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 cr[illegible]t due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.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-6(S)
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	701.7	Salaries & Wages - Employees	20,300	18,533	20,534	20,388	20,434	20,168	20,730	20,503	19,986	20,761	20,026	20,465	242,828	0	242,828
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	5,041	4,602	5,099	5,063	5,074	5,008	5,148	5,092	4,963	5,156	4,973	5,082	60,301	0	60,301
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	70	64	71	71	71	70	72	71	69	72	70	71	843	0	843
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	1,121	1,023	1,134	1,126	1,126	1,114	1,145	1,132	1,104	1,147	1,106	1,130	13,410	0	13,410
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	793	724	802	797	798	788	810	801	781	811	782	800	9,487	0	9,487
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	363	332	367	365	366	361	371	367	358	371	358	366	4,344	0	4,344
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	2,759	2,519	2,791	2,771	2,777	2,741	2,817	2,787	2,716	2,822	2,722	2,781	33,003	0	33,003
26	775.7	Miscellaneous Expenses	6,920	6,318	7,000	6,950	6,966	6,875	7,067	6,989	6,813	7,077	6,827	6,977	82,778	0	82,778
27		**TOTAL SEWER ALLOCATED CUST ACCTS EXP.**	37,368	34,115	37,799	37,530	37,614	37,125	38,159	37,742	36,789	38,217	36,883	37,673	446,995	0	446,995

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.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-8(S)
Page 5 Of 8
Preparer: Kimball

Line No.	(1) Account No.	Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	52,458	50,391	54,653	54,551	53,651	53,015	53,436	53,504	52,848	54,010	52,050	52,836	637,405	0	637,405
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	13,027	12,514	13,572	13,547	13,323	13,165	13,270	13,287	13,124	13,412	12,926	13,121	158,287	0	158,287
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	934	897	973	971	955	944	951	953	941	962	927	941	11,348	0	11,348
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	2,486	2,398	2,601	2,596	2,553	2,523	2,543	2,546	2,515	2,570	2,477	2,514	30,330	0	30,330
10	731.8	Contractual Services - Eng.	418	401	435	435	427	422	426	426	421	430	415	421	5,077	0	5,077
11	732.8	Contractual Services - Acct.	2,219	2,131	2,311	2,307	2,268	2,242	2,260	2,263	2,235	2,284	2,201	2,235	26,956	0	26,956
12	733.8	Contractual Services - Legal	1,337	1,284	1,393	1,390	1,367	1,351	1,362	1,364	1,347	1,376	1,326	1,347	16,244	0	16,244
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	3,448	3,312	3,592	3,585	3,526	3,484	3,512	3,517	3,473	3,550	3,421	3,473	41,993	0	41,993
15	741.8	Rental of Real Building/Real Property	1,984	1,905	2,067	2,063	2,029	2,005	2,021	2,023	1,998	2,042	1,968	1,998	24,102	0	24,102
16	742.8	Rental of Equipment	91	87	95	94	93	92	92	93	91	93	90	91	1,103	0	1,103
17	750.8	Transportation Expense	970	932	1,011	1,009	992	980	988	989	977	999	963	977	11,787	0	11,787
18	756.8	Insurance - Vehicle	1,521	1,461	1,584	1,582	1,555	1,537	1,549	1,551	1,532	1,566	1,509	1,532	18,479	0	18,479
19	757.8	Insurance - General Liability	3,128	3,003	3,257	3,251	3,197	3,159	3,184	3,189	3,149	3,219	3,102	3,149	37,988	0	37,988
20	758.8	Insurance - Workman's Comp	938	901	976	976	960	948	956	957	945	966	931	945	11,403	0	11,403
21	759.8	Insurance - Other	310	298	323	323	317	314	316	317	313	320	308	313	3,771	0	3,771
22	760.8	Advertising Expense	339	325	353	352	346	342	345	345	341	349	336	341	4,114	0	4,114
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	5,613	5,392	5,848	5,837	5,741	5,673	5,718	5,725	5,655	5,779	5,569	5,654	68,202	0	68,202
24	767.8	Reg. Comm. Exp. - Other	753	723	784	783	770	761	767	768	759	775	747	758	9,148	0	9,148
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	15,391	14,785	16,035	16,005	15,741	15,554	15,676	15,698	15,505	15,846	15,271	15,502	187,012	0	187,012
27		TOTAL SEWER ALLOCATED A & G EXPENSES	107,371	103,141	111,864	111,656	109,814	108,512	109,373	109,513	108,171	110,549	106,537	108,149	1,304,651	0	1,304,651

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] due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.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-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(S)

Line No.	(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
			TOTAL UTILITY ADJUSTMENTS TO O & M EXPENSES										
1	701.1-.8 Salaries & Wages - Employees	2,406,172	0	0	0	0	0	0	0	0	0	0	2,406,172
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits	597,535	0	0	0	0	0	0	0	0	0	0	597,535
4	710.1-.8 Purchased Sewage Treatment	575,229	0	0	0	0	0	0	0	0	0	0	575,229
5	711.1-.8 Sludge Removal Expenses	642,184	0	0	0	0	0	0	0	0	0	0	642,184
6	715.1-.8 Purchased Power	753,578	0	0	0	0	0	0	0	0	0	0	753,578
7	716.1-.8 Fuel for Power Production	12,931	0	0	0	0	0	0	0	0	0	0	12,931
8	718.1-.8 Chemicals	388,074	0	0	0	0	0	0	0	0	0	0	388,074
9	720.1-.8 Materials & Supplies	527,294	0	0	0	0	0	0	0	0	0	0	527,294
10	731.1-.8 Contractual Services - Eng.	21,721	0	0	0	0	0	0	0	0	0	0	21,721
11	732.1-.8 Contractual Services - Acct.	26,956	0	0	0	0	0	0	0	0	0	0	26,956
12	733.1-.8 Contractual Services - Legal	16,244	0	0	0	0	0	0	0	0	0	0	16,244
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	217,503	0	0	0	0	0	0	0	0	0	0	217,503
15	741.1-.8 Rental of Real Building/Real Property	24,162	0	0	0	0	0	0	0	0	0	0	24,162
16	742.1-.8 Rental of Equipment	6,307	0	0	0	0	0	0	0	0	0	0	6,307
17	750.1-.8 Transportation Expense	94,004	0	0	0	0	0	0	0	0	0	0	94,004
18	756.1-.8 Insurance - Vehicle	18,479	0	0	0	0	0	0	0	0	0	0	18,479
19	757.1-.8 Insurance - General Liability	37,986	0	0	0	0	0	0	0	0	0	0	37,986
20	758.1-.8 Insurance - Workman's Comp	43,044	0	0	0	0	0	0	0	0	0	0	43,044
21	759.1-.8 Insurance - Other	3,771	0	0	0	0	0	0	0	0	0	0	3,771
22	760.1-.8 Advertising Expense	4,114	0	0	0	0	0	0	0	0	0	0	4,114
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	68,202	0	0	0	0	0	0	0	0	0	0	68,202
24	767.1-.8 Reg. Comm. Exp. - Other	9,148	0	0	0	0	0	0	0	0	0	0	9,148
25	770.1-.8 Bad Debt Expense	33,003	0	0	0	0	0	0	0	0	0	0	33,003
26	775.1-.8 Miscellaneous Expenses	391,885	0	0	0	0	0	0	0	0	0	0	391,885
27	TOTAL SEWER O & M EXPENSES	6,919,531	0	0	0	0	0	0	0	0	0	0	6,919,531

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.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-6(S)
Page 7 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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										Net Adjustments	Total Adjusted O & M
1	701.1-.6	Salaries & Wages - Employees	1,525,939	0	0	0	0	0	0	0	0	0	0	1,525,939
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6	Employee Pensions & Benefits	378,947	0	0	0	0	0	0	0	0	0	0	378,947
4	710.1-.6	Purchased Sewage Treatment	575,229	0	0	0	0	0	0	0	0	0	0	575,229
5	711.1-.6	Sludge Removal Expenses	642,184	0	0	0	0	0	0	0	0	0	0	642,184
6	715.1-.6	Purchased Power	741,387	0	0	0	0	0	0	0	0	0	0	741,387
7	716.1-.6	Fuel for Power Production	12,931	0	0	0	0	0	0	0	0	0	0	12,931
8	718.1-.6	Chemicals	368,074	0	0	0	0	0	0	0	0	0	0	368,074
9	720.1-.6	Materials & Supplies	483,554	0	0	0	0	0	0	0	0	0	0	483,554
10	731.1-.6	Contractual Services - Eng.	16,644	0	0	0	0	0	0	0	0	0	0	16,644
11	732.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6	Contractual Services - Other	175,810	0	0	0	0	0	0	0	0	0	0	175,810
15	741.1-.6	Rental of Real Building/Real Property	80	0	0	0	0	0	0	0	0	0	0	80
16	742.1-.6	Rental of Equipment	5,204	0	0	0	0	0	0	0	0	0	0	5,204
17	750.1-.6	Transportation Expense	72,730	0	0	0	0	0	0	0	0	0	0	72,730
18	756.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6	Insurance - Workmen's Comp	27,297	0	0	0	0	0	0	0	0	0	0	27,297
21	759.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6	Miscellaneous Expenses	122,095	0	0	0	0	0	0	0	0	0	0	122,095
27		TOTAL SEWER DIRECT O & M EXPENSES	5,167,885	0	0	0	0	0	0	0	0	0	0	5,167,885

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 due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.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-8(S)
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										Net Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	242,828	0	0	0	0	0	0	0	0	0		242,828
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	60,301	0	0	0	0	0	0	0	0	0	0	60,301
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	843	0	0	0	0	0	0	0	0	0	0	843
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	13,410	0	0	0	0	0	0	0	0	0	0	13,410
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	9,487	0	0	0	0	0	0	0	0	0	0	9,487
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workmen's Comp	4,344	0	0	0	0	0	0	0	0	0	0	4,344
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	33,003	0	0	0	0	0	0	0	0	0	0	33,003
26	775.7	Miscellaneous Expenses	82,778	0	0	0	0	0	0	0	0	0	0	82,778
27	TOTAL SEWER CUSTOMER ACCOUNT EXPENSES		446,995	0	0	0	0	0	0	0	0	0	0	446,995

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.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 last year O & M expenses.

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

Line No.		(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
1	701.8	Salaries & Wages - Employees	637,405	0	0	0	0	0	0	0	0	0	0	637,405
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	158,287	0	0	0	0	0	0	0	0	0	0	158,287
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	11,348	0	0	0	0	0	0	0	0	0	0	11,348
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	30,330	0	0	0	0	0	0	0	0	0	0	30,330
10	731.8	Contractual Services - Eng.	5,077	0	0	0	0	0	0	0	0	0	0	5,077
11	732.8	Contractual Services - Acct.	28,958	0	0	0	0	0	0	0	0	0	0	28,958
12	733.8	Contractual Services - Legal	16,244	0	0	0	0	0	0	0	0	0	0	16,244
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	41,893	0	0	0	0	0	0	0	0	0	0	41,893
15	741.8	Rental of Real Building/Real Property	24,102	0	0	0	0	0	0	0	0	0	0	24,102
16	742.8	Rental of Equipment	1,103	0	0	0	0	0	0	0	0	0	0	1,103
17	750.8	Transportation Expense	11,787	0	0	0	0	0	0	0	0	0	0	11,787
18	756.8	Insurance - Vehicle	18,479	0	0	0	0	0	0	0	0	0	0	18,479
19	757.8	Insurance - General Liability	37,986	0	0	0	0	0	0	0	0	0	0	37,986
20	758.8	Insurance - Workman's Comp	11,403	0	0	0	0	0	0	0	0	0	0	11,403
21	759.8	Insurance - Other	3,771	0	0	0	0	0	0	0	0	0	0	3,771
22	760.8	Advertising Expense	4,114	0	0	0	0	0	0	0	0	0	0	4,114
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	68,202	0	0	0	0	0	0	0	0	0	0	68,202
24	767.8	Reg. Comm. Exp. - Other	9,148	0	0	0	0	0	0	0	0	0	0	9,148
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	187,012	0	0	0	0	0	0	0	0	0	0	187,012
27		TOTAL SEWER A & G EXPENSES	1,304,651	0	0	0	0	0	0	0	0	0	0	1,304,651

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 SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.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-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.8	Salaries & Wages - Employees	2,149,071	2,406,172	257,100	11.96%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	515,129	597,535	82,406	16.00%
4	710.1-.8	Purchased Sewer	336,163	575,229	239,066	71.12%
5	711.1-.8	Sludge Removal	538,877	642,184	103,307	19.17%
6	715.1-.8	Purchased Power	739,044	753,578	14,534	1.97%
7	716.1-.8	Fuel for Power Production	2,981	12,931	9,950	333.78%
8	718.1-.8	Chemicals	331,557	388,074	56,517	17.05%
9	720.1-.8	Materials & Supplies	666,674	527,294	(139,380)	(20.91%)
10	731.1-.8	Contractual Services - Eng.	17,337	21,721	4,384	25.29%
11	732.1-.8	Contractual Services - Acct.	26,088	26,958	870	3.33%
12	733.1-.8	Contractual Services - Legal	20,851	16,244	(4,607)	(22.09%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	306,338	217,503	(90,835)	(29.46%)
15	741.1-.8	Rental of Real Building/Real Property	22,525	24,162	1,638	7.27%
16	742.1-.8	Rental of Equipment	6,710	6,307	(403)	(6.01%)
17	750.1-.8	Transportation Expense	80,324	94,004	13,680	17.03%
18	756.1-.8	Insurance - Vehicle	17,125	18,479	1,355	7.91%
19	757.1-.8	Insurance - General Liability	39,180	37,986	(1,194)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	38,245	43,044	4,799	12.55%
21	759.1-.8	Insurance - Other	3,556	3,771	215	6.05%
22	760.1-.8	Advertising Expense	4,223	4,114	(108)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	68,351	68,202	(149)	(0.22%)
24	767.1-.8	Reg. Comm. Exp. - Other	13,885	9,148	(4,737)	(34.11%)
25	770.1-.8	Bad Debt Expense	19,069	33,003	13,934	73.07%
26	775.1-.8	Miscellaneous Expenses	329,633	391,885	62,252	18.89%
27	TOTAL SEWER O & M EXPENSES		6,294,937	6,919,531	624,594	9.92%
28	TOTAL (LESS ACCTS 766 & 767)		6,212,701	6,842,181	629,480	10.13%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.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-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.6	Salaries & Wages - Employees	1,294,846	1,525,939	231,093	17.85%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	310,371	378,947	68,576	22.09%
4	710.1-.6	Purchased Sewer	336,163	575,229	239,066	71.12%
5	711.1-.6	Sludge Removal	538,877	642,184	103,307	19.17%
6	715.1-.6	Purchased Power	728,109	741,387	13,278	1.82%
7	716.1-.6	Fuel for Power Production	2,981	12,931	9,950	333.78%
8	718.1-.6	Chemicals	331,557	388,074	56,517	17.05%
9	720.1-.6	Materials & Supplies	620,241	483,554	(136,687)	(22.04%)
10	731.1-.6	Contractual Services - Eng.	17,337	16,644	(693)	(4.00%)
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	169	0	(169)	(100.00%)
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	236,301	175,610	(60,691)	(25.68%)
15	741.1-.6	Rental of Real Building/Real Property	0	60	60	100.00%
16	742.1-.6	Rental of Equipment	5,274	5,204	(70)	(1.33%)
17	750.1-.6	Transportation Expense	66,612	72,730	6,118	9.18%
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	23,040	27,297	4,257	18.48%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	111,793	122,095	10,302	9.22%
27	TOTAL SEWER O & M EXPENSES		4,623,671	5,167,885	544,214	11.77%
28	TOTAL (LESS ACCTS 766 & 767)		4,623,671	5,167,885	544,214	11.77%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.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-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.7	Salaries & Wages - Employees	251,123	242,828	(8,295)	(3.30%)
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	60,194	60,301	107	0.18%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	957	843	(114)	(11.92%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	15,020	13,410	(1,610)	(10.72%)
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	2,183	0	(2,183)	(100.00%)
16	742.1-.7	Rental of Equipment	52	0	(52)	(100.00%)
17	750.1-.7	Transportation Expense	6,124	9,487	3,363	54.91%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	4,470	4,344	(126)	(2.81%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	19,069	33,003	13,934	73.07%
26	775.1-.7	Miscellaneous Expenses	17,907	82,778	64,871	362.27%
27	TOTAL SEWER O & M EXPENSES		377,100	446,995	69,895	18.53%
28	TOTAL (LESS ACCTS 766 & 767)		377,100	446,995	69,895	18.53%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.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-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.8	Salaries & Wages - Employees	603,103	637,405	34,302	5.69%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	144,564	158,287	13,723	9.49%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	9,978	11,348	1,370	13.73%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	31,413	30,330	(1,083)	(3.45%)
10	731.1-.8	Contractual Services - Eng.	0	5,077	5,077	100.00%
11	732.1-.8	Contractual Services - Acct.	26,088	26,958	870	3.33%
12	733.1-.8	Contractual Services - Legal	20,682	16,244	(4,438)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	72,037	41,893	(30,144)	(41.85%)
15	741.1-.8	Rental of Real Building/Real Property	20,341	24,102	3,761	18.49%
16	742.1-.8	Rental of Equipment	1,384	1,103	(281)	(20.30%)
17	750.1-.8	Transportation Expense	7,588	11,787	4,199	55.34%
18	756.1-.8	Insurance - Vehicle	17,125	18,479	1,355	7.91%
19	757.1-.8	Insurance - General Liability	39,180	37,986	(1,194)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	10,735	11,403	668	6.22%
21	759.1-.8	Insurance - Other	3,556	3,771	215	6.05%
22	760.1-.8	Advertising Expense	4,223	4,114	(108)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	68,351	68,202	(149)	(0.22%)
24	767.1-.8	Reg. Comm. Exp. - Other	13,885	9,148	(4,737)	(34.11%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	199,934	187,012	(12,922)	(6.46%)
27	**TOTAL SEWER O & M EXPENSES**		1,294,166	1,304,651	10,485	0.81%
28	**TOTAL (LESS ACCTS 766 & 767)**		1,211,930	1,227,301	15,371	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(S)
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(S)
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	(B) Sewer	
16					
17					
18	Prior Unamortized Rate Case Expense				
19	Marco Island	Docket No. 920655-WS	$134,310		
20	Uniform	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	$68,202	
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 SEWER 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(S)
Page 1 of 1
Preparer: Kimball

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

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 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(S)
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-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-6 (S)
(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (S)

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-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER 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-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1995 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1995 DEPRECIATION EXPENSE Per Books	(6) 1995 DEPRECIATION EXPENSE Utility Adjustment	(7) 1995 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1995 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	61,135	40	2.50%	1,528	0	1,528	0.00%	0	1,528
3	352.1 Franchises	127,808	40	2.50%	3,190	0	3,190	0.00%	0	3,190
4	389.1 Other Plant & Misc. Equipment	256,681	18	5.56%	14,271	0	14,271	0.00%	0	14,271
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	300,525	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	478,529	32	3.13%	14,977	0	14,977	34.17%	5,118	9,859
8	360.2 Collection Sewers - Force	9,968,914	30	3.33%	331,964	0	331,964	13.48%	44,733	287,231
9	361.2 Collection Sewers - Gravity	20,647,435	45	2.22%	458,375	0	458,375	50.21%	230,169	228,206
10	362.2 Special Collecting	0	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	2,068,884	38	2.63%	54,413	0	54,413	0.00%	0	54,413
12	364.2 Flow Measuring Devices	250,041	5	20.00%	50,009	0	50,009	0.00%	0	50,009
13	365.2 Flow Measuring Installation	4,964	38	2.63%	130	0	130	0.00%	0	130
14	389.2 Other Plant & Misc. Equipment	101,514	18	5.56%	5,644	0	5,644	0.00%	0	5,644
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	14	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	778,249	32	3.13%	24,359	0	24,359	18.44%	4,492	19,867
18	370.3 Receiving Wells	1,653,787	30	3.33%	55,070	0	55,070	12.77%	7,032	48,038
19	371.3 Pumping Equipment	4,190,775	18	5.56%	233,005	0	233,005	13.26%	30,894	202,111
20	389.3 Other Plant & Misc. Equipment	206,347	18	5.56%	11,474	0	11,474	16.74%	1,921	9,553
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	2,345,336	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	4,364,535	32	3.13%	136,610	0	136,610	6.64%	9,065	127,545
24	380.4 Treatment & Disposal	18,816,279	18	5.56%	1,046,186	0	1,046,186	11.54%	120,704	925,482
25	381.4 Plant Sewers	1,381,858	35	2.86%	39,521	0	39,521	9.13%	3,607	35,914
26	382.4 Outfall Sewer Lines	3,694,597	30	3.33%	123,028	0	123,028	3.37%	4,146	118,882
27	389.4 Other Plant & Misc. Equipment	782,057	18	5.56%	43,484	0	43,484	10.48%	4,556	38,928
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	71,297	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	673,742	40	2.50%	16,845	0	16,845	0.00%	0	16,845
31	390.5 Office Furniture & Equipment	415,631	15	6.67%	27,723	0	27,723	0.00%	0	27,723
32	390.51 Computer Equipment	1,006,929	6	16.67%	167,857	0	167,857	0.00%	0	167,857
33	391.5 Transportation Equipment	601,471	6	16.67%	100,264	0	100,264	0.00%	0	100,264
34	392.5 Stores Equipment	6,393	18	5.56%	357	0	357	0.00%	0	357
35	393.5 Tools, Shop & Garage Equipment	228,159	16	6.25%	14,258	0	14,258	0.00%	0	14,258
36	394.5 Laboratory Equipment	137,957	15	6.67%	9,202	0	9,202	0.00%	0	9,202
37	395.5 Power Operated Equipment	218,920	12	8.33%	18,239	0	18,239	0.00%	0	18,239
38	396.5 Communication Equipment	113,495	10	10.00%	11,349	0	11,349	0.00%	0	11,349
39	397.5 Miscellaneous Equipment	53,142	15	6.67%	3,547	0	3,547	0.00%	0	3,547
40	398.5 Other Tangible Plant	42,192	10	10.00%	4,219	0	4,219	0.00%	0	4,219
41	**INTANGIBLE PLANT**	445,424		4.26%	18,989	0	18,989	0.00%	0	18,989
42	**COLLECTION PLANT**	33,820,805		2.71%	915,512	0	915,512	30.59%	280,020	635,492
43	**SYSTEM PUMPING PLANT**	6,829,172		4.74%	323,908	0	323,908	13.69%	44,339	279,569
44	**TREATMENT AND DISPOSAL PLANT**	31,384,662		4.43%	1,388,829	0	1,388,829	10.23%	142,078	1,246,751
45	**GENERAL PLANT**	3,569,329		10.47%	373,858	0	373,858	0.00%	0	373,858
46	**TOTAL DEPRECIATION EXPENSE**	76,049,392		3.97%	3,021,096	0	3,021,096	15.44%	466,437	2,554,659
47	**LESS: AMORTIZATION OF CIAC**				(952,478)	0	(952,478)		(225,649)	(726,829)
48	**NET DEPRECIATION EXPENSE - SEWER**				2,068,618	0	2,068,618		240,788	1,827,830

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

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

SCHEDULE OF NET SEWER 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-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

Line No.	(1) SEWER 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	4,086,351	5.00%	204,293	0	204,293	35.00%	71,500	132,793
2	Line/Main Extension Fees	12,791,323	3.22%	411,968	0	411,968	6.99%	28,796	383,172
3	Contributed Lines	11,648,658	2.62%	304,793	0	304,793	40.97%	124,868	179,925
4	Contributed Property Other Than Lines	382,154	3.97%	15,183	0	15,183	3.19%	485	14,698
5	Service Installation Fees	595,529	2.73%	16,241	0	16,241	0.00%	0	16,241
6	TOTAL SEWER CIAC AMORT. EXPENSE	29,504,014		952,478	0	952,478		225,649	726,829

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (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 SEWER 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-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER 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	364.2 Flow Measuring Devices	250,041	50,009	20.00%
3	365.2 Flow Measuring Installation	4,964	130	2.62%
4	354.4 Structures & Improvements	4,364,535	136,610	3.13%
5	380.4 Treatment & Disposal	18,816,279	1,046,186	5.56%
6	381.4 Plant Sewers	1,381,858	39,521	2.86%
7	382.4 Outfall Sewer Lines	3,694,597	123,028	3.33%
8	389.4 Other Plant & Misc. Equipment	782,057	43,484	5.56%
9	**COMPOSITE RATE**	29,294,331	1,438,968	4.91%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	478,529	14,977	3.13%
12	360.2 Collection Sewers - Force	9,968,914	331,964	3.33%
13	361.2 Collection Sewers - Gravity	20,647,435	458,375	2.22%
14	362.2 Special Collecting	0	0	0.00%
15	389.2 Other Plant & Misc. Equipment	101,514	5,644	5.56%
16	354.3 Structures & Improvements	778,249	24,359	3.13%
17	370.3 Receiving Wells	1,653,787	55,070	3.33%
18	371.3 Pumping Equipment	4,190,775	233,005	5.56%
19	389.3 Other Plant & Misc. Equipment	206,347	11,474	5.56%
20	**COMPOSITE RATE**	38,025,549	1,134,868	2.98%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	2,068,884	54,413	2.63%
23	**COMPOSITE RATE**	2,068,884	54,413	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	29,294,331	1,438,968	4.91%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	38,025,549	1,134,868	2.98%
27	Service Installation Fees (Line 23)	2,068,884	54,413	2.63%
28	**COMPOSITE RATE**	69,388,764	2,628,249	3.79%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

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

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(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%)**	460,160	0	460,160	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	192,494	0	192,494	B-6(S)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	**TOTAL**	192,494	0	192,494		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	787,428	0	787,428		
8	Non-used & Useful Property Tax Add-back (1)	0	130,975	130,975		
9	Adjusted Real Estate & Personal Property Tax	787,428	130,975	918,403		
10	Non-used & Useful Percent (2)			27.88%	A-6(S)7/7	
11	Non-used & Useful Amount		(256,050)	(256,050)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	787,428	(125,075)	662,353		
14	**OTHER:**	0	0	0		
15	(Adjustments)	0	0	0		
16		0	0	0		
17		0	0	0		
18	**TOTAL**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	1,440,081	(125,075)	1,315,006		B-2(S)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 SEWER 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-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

	(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	10,225,769	0	10,225,769	B-4(S)
3	Less:				
4	O & M Expenses	6,919,531	0	6,919,531	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	1,827,830	0	1,827,830	B-14(S)
6	Amortization	(11,548)	0	(11,548)	B-18(S), A-21(S)
7	Taxes Other Than Income	1,440,081	(125,075)	1,315,006	B-15(S)
8	Pre-Tax Operating Expenses	10,175,894	(125,075)	10,050,819	
9	**PRE-TAX OPERATING INCOME**	49,875	125,075	174,950	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	49,875	125,075	174,950	
12	Less:				
13	Interest Expense:				
14	Rate Base	31,360,084	(31,832)	31,328,252	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	1,583,684	(1,608)	1,582,077	C-3
17	Net Taxable Income (L11 - L16)	(1,533,809)	126,683	(1,407,127)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(591,667)	48,868	(542,799)	
20	Less:				
21	Parent Debt Adjustment	115,223	0	115,223	C-1(S)
22	Investment Tax Credit	18,365	0	18,365	C-7(S)
23	**TOTAL INCOME TAXES**	(725,254)	48,868	(676,387)	

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(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	(519,787)			A-20 (S)	
2	Last Authorized Amortization Rate	2.36%				
3	Total Amortization Expense	(12,271)	0	(12,271)		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	723	0	723	From Below	
5	**NET AMORTIZATION EXPENSE**	(11,548)	0	(11,548)		B-2 (S)

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	(12,271)	0	(12,271)	From Above	
7	Composite Non-Used & Useful Depreciation Expense (%) (1)	5.89%	0.00%	5.89%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	723	0	723		To Above

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

SCHEDULE OF SEWER 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-2 (S)
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	48,375,291	452,500	48,827,791	A-6 (S)
2	Utility Land & Land Rights	272,736	0	272,736	A-6 (S)
3	Non-Used and Useful	(2,104,101)	0	(2,104,101)	A-7 (S)
4	Construction Work in Progress (1)	0	194,780	194,780	A-6 (S)
5	Accumulated Depreciation	(13,747,215)	0	(13,747,215)	A-10 (S)
6	CIAC	(18,399,452)	0	(18,399,452)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(121,159)	(121,159)	A-12 (S)
8	Accumulated Amortization of CIAC	6,163,581	0	6,163,581	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	(1,171,489)	0	(1,171,489)	A-16 (S)
12	Unfunded Post-Retirement Benefits	(75,058)	0	(75,058)	Vol. II
13	Deferred Taxes	(414,272)	0	(414,272)	C-7 (S)
14	Working Capital Allowance	485,371	0	485,371	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	19,385,391	526,121	19,911,512	

Note (1): Consistent with negative rate base treatment in Docket # 920199-WS.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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-6 (S)
2	1. Lehigh Line Extensions	905,000	452,500	
3				
4	2.	0	0	
5				
6				
7		905,000	452,500	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1. To zero out Deep Creek negative rate base	194,779	194,779	
24				
25	2.	0	0	
26				
27				
28		194,779	194,779	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1. FPSC Margin Reserve	(242,318)	(121,159)	
38				
39	2.	0	0	
40				
41				
42		(242,318)	(121,159)	
43				
44	**SUBTOTAL**	857,461	526,120	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	857,461	526,120	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	84,788
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**	84,788
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	1,437
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	1,437
14	**12/31/86 Balance**	86,225
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	835
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	835
21	**12/31/87 Balance**	87,060
22	**Balance per books 09/30/88 (Tropical Isles)**	457,467
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	4,896
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	4,896
28	**12/31/88 Balance**	549,423
29	**Balance per order 12/31/88**	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	9,179
32	1989 Retirements	364
33	1989 Adjustments	0
34	1989 Net Additions	8,815
35	**12/31/89 Balance**	558,238
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	171
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	171
42	**12/31/90 Balance**	558,409

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

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		558,409
2	**Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)**		18,957,120
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		3,114
5	1991 Retirements		4,906
6	1991 Adjustments		0
7	**1991 Net Additions**		(1,792)
8	**12/31/91 Balance**		19,513,737
9	**Balance per order 04/30/92 (Marco Island)**		16,513,037
10	Utility Adjustments to ordered balance (1)		2,086
11	1992 Additions		5,568,038
12	1992 Retirements		135,000
13	1992 Adjustments		0
14	**1992 Net Additions**		5,433,038
15	**12/31/92 Balance**		41,461,896
16	**Balance per order 09/30/93 (Spring Gardens and Valencia Terrace)**		644,058
17	Utility Adjustments to ordered balance (1)		(146,841)
18	1993 Additions		3,393,666
19	1993 Retirements		16,100
20	1993 Adjustments	General Plant Allocation True-up	906,670
21	**1993 Net Additions**		4,284,236
22	**12/31/93 Balance**		46,243,351
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		1,790,455
26	1994 Retirements		54,417
27	1994 Adjustments		0
28	**1994 Net Additions**		1,736,038
29	**12/31/94 Balance**		47,979,389
30	**Balance per order 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	68,496
32	1995 Additions		1,243,849
33	1995 Retirements		43,566
34	1995 Adjustments	Lehigh Line extensions	905,000
35	**1995 Net Additions**		2,105,284
36	**12/31/95 Balance**		50,153,168
37	**Balance per order 12/31/95**		
38	Utility Adjustments to ordered balance (1)		
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 SEWER 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-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

	(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	351.1 Organization	52,337	0	0	0	52,337	0	52,337	52,337	0	52,337
3	352.1 Franchises	5,408	0	0	0	5,408	0	5,408	5,408	0	5,408
4	389.1 Other Plant & Misc. Equipment	10	0	0	0	10	0	10	10	0	10
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	29,813	260,562	0	260,562	290,375	0	290,375	160,094	0	160,094
7	354.2 Structures & Improvements	41,443	0	0	0	41,443	0	41,443	41,443	0	41,443
8	360.2 Collection Sewers - Force	808,323	17,153	0	17,153	825,476	0	825,476	816,899	0	816,899
9	361.2 Collection Sewers - Gravity	16,873,609	80,359	0	80,359	16,953,968	905,000	17,858,968	16,913,788	452,500	17,366,288
10	362.2 Special Collecting	0	3,613	0	3,613	3,613	0	3,613	1,807	0	1,807
11	363.2 Services to Customers	1,312,845	0	0	0	1,312,845	0	1,312,845	1,312,845	0	1,312,845
12	364.2 Flow Measuring Devices	123,945	4,262	0	4,262	128,207	0	128,207	126,076	0	126,076
13	365.2 Flow Measuring Installation	2,759	0	0	0	2,759	0	2,759	2,759	0	2,759
14	389.2 Other Plant & Misc. Equipment	8	0	0	0	8	0	8	8	0	8
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	206,866	0	0	0	206,866	0	206,866	206,866	0	206,866
18	370.3 Receiving Wells	775,774	0	0	0	775,774	0	775,774	775,774	0	775,774
19	371.3 Pumping Equipment	2,075,085	474,322	(22,000)	452,322	2,527,407	0	2,527,407	2,301,246	0	2,301,246
20	389.3 Other Plant & Misc. Equipment	2,487	0	0	0	2,487	0	2,487	2,487	0	2,487
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	60,964	23,680	0	23,680	84,644	0	84,644	72,814	0	72,814
23	354.4 Structures & Improvements	4,393,979	0	0	0	4,393,979	0	4,393,979	4,393,979	0	4,393,979
24	380.4 Treatment & Disposal	12,823,905	2,024	0	2,024	12,825,929	0	12,825,929	12,824,917	0	12,824,917
25	381.4 Plant Sewers	1,158,095	0	0	0	1,158,095	0	1,158,095	1,158,095	0	1,158,095
26	382.4 Outfall Sewer Lines	2,854,911	0	0	0	2,854,911	0	2,854,911	2,854,911	0	2,854,911
27	389.4 Other Plant & Misc. Equipment	2,610,995	37,798	(600)	37,198	2,648,193	0	2,648,193	2,629,594	0	2,629,594
28	GENERAL PLANT										
29	353.5 Land & Land Rights	39,827	0	0	0	39,827	0	39,827	39,827	0	39,827
30	354.5 Structures & Improvements	355,074	43,079	(508)	42,571	397,645	0	397,645	376,360	0	376,360
31	390.5 Office Furniture & Equipment	216,639	31,074	0	31,074	247,713	0	247,713	232,176	0	232,176
32	390.51 Computer Equipment	533,731	57,502	0	57,502	591,234	0	591,234	562,482	0	562,482
33	391.5 Transportation Equipment	324,765	42,264	(19,817)	22,447	347,212	0	347,212	335,988	0	335,988
34	392.5 Stores Equipment	3,526	89	0	89	3,616	0	3,616	3,571	0	3,571
35	393.5 Tools, Shop & Garage Equipment	121,403	12,149	(51)	12,098	133,501	0	133,501	127,452	0	127,452
36	394.5 Laboratory Equipment	34,462	85,206	0	85,206	119,667	0	119,667	77,065	0	77,065
37	395.5 Power Operated Equipment	120,363	3,959	(102)	3,857	124,220	0	124,220	122,291	0	122,291
38	396.5 Communication Equipment	54,761	17,277	0	17,277	72,038	0	72,038	63,400	0	63,400
39	397.5 Miscellaneous Equipment	28,948	1,965	(489)	1,476	30,424	0	30,424	29,686	0	29,686
40	398.5 Other Tangible Plant	803	45,532	0	45,532	46,335	0	46,335	23,569	0	23,569
41	INTANGIBLE PLANT	57,755	0	0	0	57,755	0	57,755	57,755	0	57,755
42	COLLECTION PLANT	19,192,745	365,949	0	365,949	19,558,694	905,000	20,463,694	19,375,720	452,500	19,828,220
43	SYSTEM PUMPING PLANT	3,060,212	474,322	(22,000)	452,322	3,512,533	0	3,512,533	3,286,373	0	3,286,373
44	TREATMENT AND DISPOSAL PLANT	23,902,869	83,483	(600)	82,883	23,985,752	0	23,985,752	23,934,310	0	23,934,310
45	GENERAL PLANT	1,834,303	340,096	(20,966)	319,130	2,153,433	0	2,153,433	1,993,868	0	1,993,868
46	TOTAL PLANT IN SERVICE	48,047,864	1,243,849	(43,566)	1,200,284	49,248,168	905,000	50,153,168	48,648,026	452,500	49,100,526
47	LAND & LAND RIGHTS	130,624	284,222	0	284,222	414,847	0	414,847	272,736	0	272,736
48	TOTAL PIS LESS LAND	47,917,260	959,627	(43,566)	916,061	48,833,321	905,000	49,738,321	48,375,291	452,500	48,827,791

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

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	351.1 Organization	52,337	52,337	52,337	52,337	52,337	52,337	52,337	52,337	52,337	52,337	52,337	52,337	52,337	0	52,337
3	352.1 Franchises	5,408	5,408	5,408	5,408	5,408	5,408	5,408	5,408	5,408	5,408	5,408	5,408	5,408	0	5,408
4	389.1 Other Plant & Misc. Equipment	10	10	10	10	10	10	10	10	10	10	10	10	10	0	10
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	29,813	29,813	29,813	29,813	29,813	29,813	29,813	29,813	29,813	290,375	290,375	290,375	290,375	290,562	160,094
7	354.2 Structures & Improvements	41,443	41,443	41,443	41,443	41,443	41,443	41,443	41,443	41,443	41,443	41,443	41,443	41,443	0	41,443
8	360.2 Collection Sewers - Force	808,323	808,323	808,323	808,323	808,323	823,030	823,030	823,030	823,030	823,030	823,030	823,030	825,478	17,153	816,900
9	361.2 Collection Sewers - Gravity	16,873,809	16,873,809	16,873,809	16,873,809	16,873,809	16,873,809	16,873,809	16,873,809	16,873,809	16,873,809	16,873,809	16,873,809	16,953,988	80,359	16,913,788
10	362.2 Special Collecting	0	0	0	0	0	2,451	2,451	2,451	2,451	2,451	2,451	2,451	3,613	3,613	1,807
11	363.2 Services to Customers	1,312,845	1,312,845	1,312,845	1,312,845	1,312,845	1,312,845	1,312,845	1,312,845	1,312,845	1,312,845	1,312,845	1,312,845	1,312,845	0	1,312,845
12	364.2 Flow Measuring Devices	123,845	123,845	128,207	128,207	128,207	128,207	128,207	128,207	128,207	128,207	128,207	128,207	128,207	4,282	128,076
13	365.2 Flow Measuring Installation	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	2,759	0	2,759
14	389.2 Other Plant & Misc. Equipment	8	8	8	8	8	8	8	8	8	8	8	8	8	0	8
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	206,866	206,866	206,866	206,866	206,866	206,866	206,866	206,866	206,866	206,866	206,866	206,866	206,866	0	206,866
18	370.3 Receiving Wells	775,774	775,774	775,774	775,774	775,774	775,774	775,774	775,774	775,774	775,774	775,774	775,774	775,774	0	775,774
19	371.3 Pumping Equipment	2,075,085	2,075,085	2,082,542	2,082,542	2,357,146	2,357,146	2,371,016	2,383,635	2,384,225	2,416,750	2,527,407	2,527,407	2,527,407	452,322	2,301,246
20	389.3 Other Plant & Misc. Equipment	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	0	2,487
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	60,984	60,984	60,984	60,984	60,984	77,035	77,035	77,035	77,035	77,035	77,035	77,035	84,844	23,880	72,814
23	354.4 Structures & Improvements	4,393,979	4,393,979	4,393,979	4,393,979	4,393,979	4,393,979	4,393,979	4,393,979	4,393,979	4,393,979	4,393,979	4,393,979	4,393,979	0	4,393,979
24	380.4 Treatment & Disposal	12,823,905	12,823,905	12,823,905	12,823,905	12,825,929	12,825,929	12,825,929	12,825,929	12,825,929	12,825,929	12,825,929	12,825,929	12,825,929	2,024	12,824,917
25	381.4 Plant Sewers	1,158,095	1,158,095	1,158,095	1,158,095	1,158,095	1,158,095	1,158,095	1,158,095	1,158,095	1,158,095	1,158,095	1,158,095	1,158,095	0	1,158,095
26	382.4 Outfall Sewer Lines	2,854,911	2,854,911	2,854,911	2,854,911	2,854,911	2,854,911	2,854,911	2,854,911	2,854,911	2,854,911	2,854,911	2,854,911	2,854,911	0	2,854,911
27	389.4 Other Plant & Misc. Equipment	2,810,995	2,810,995	2,846,222	2,846,222	2,846,222	2,846,222	2,846,222	2,846,222	2,846,222	2,846,193	2,846,193	2,846,193	2,846,193	37,198	2,829,594
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	39,827	39,827	39,827	39,827	39,827	39,827	39,827	39,827	39,827	39,827	39,827	39,827	39,827	0	39,827
30	354.5 Structures & Improvements	355,074	355,350	355,882	356,452	356,803	357,112	376,316	376,362	376,362	376,362	376,362	376,362	397,845	42,571	376,360
31	390.5 Office Furniture & Equipment	216,839	216,836	217,223	217,646	217,998	218,125	231,980	232,015	232,015	232,015	232,015	232,015	247,713	31,074	232,178
32	390.51 Computer Equipment	533,731	534,099	534,812	535,564	536,187	536,480	562,120	562,183	562,183	562,183	562,183	562,183	591,234	57,502	562,482
33	391.5 Transportation Equipment	324,765	325,035	325,484	325,439	325,747	325,983	344,582	344,591	344,591	344,591	344,591	344,591	347,212	22,447	335,968
34	392.5 Stores Equipment	3,526	3,527	3,528	3,529	3,530	3,531	3,571	3,571	3,571	3,571	3,571	3,571	3,616	89	3,571
35	393.5 Tools, Shop & Garage Equipment	121,403	121,461	121,632	121,795	121,920	121,982	127,399	127,412	127,412	127,412	127,412	127,412	133,501	12,066	127,452
36	394.5 Laboratory Equipment	34,462	35,007	36,064	37,222	38,100	38,535	76,528	76,622	76,622	76,622	76,622	76,622	119,667	85,206	77,065
37	395.5 Power Operated Equipment	120,393	120,398	120,437	120,487	120,528	120,548	122,312	122,316	122,316	122,316	122,316	122,316	124,220	3,857	122,291
38	396.5 Communication Equipment	54,761	54,872	55,066	55,321	55,499	55,587	63,291	63,310	63,310	63,310	63,310	63,310	72,038	17,277	63,400
39	397.5 Miscellaneous Equipment	28,948	28,960	28,982	28,994	29,011	29,021	29,592	29,593	29,593	29,593	29,593	29,593	30,424	1,476	29,586
40	398.5 Other Tangible Plant	803	1,094	1,659	2,278	2,747	2,979	23,282	23,332	23,332	23,332	23,332	23,332	46,335	45,532	23,569
41	**INTANGIBLE PLANT**	57,755	57,755	57,755	57,755	57,755	57,755	57,755	57,755	57,755	57,755	57,755	57,755	57,755	0	57,755
42	**COLLECTION PLANT**	19,192,745	19,192,745	19,197,007	19,197,007	19,197,007	19,214,166	19,214,166	19,214,166	19,214,166	19,474,728	19,474,728	19,555,087	19,558,894	365,949	19,375,720
43	**SYSTEM PUMPING PLANT**	3,080,212	3,080,212	3,087,669	3,087,669	3,342,272	3,342,272	3,356,142	3,368,761	3,369,352	3,401,877	3,512,533	3,512,533	3,512,533	452,322	3,286,373
44	**TREATMENT AND DISPOSAL PLANT**	23,902,889	23,902,889	23,938,096	23,938,096	23,940,120	23,956,171	23,956,171	23,956,171	23,956,171	23,956,143	23,956,143	23,956,143	23,985,752	62,863	23,934,310
45	**GENERAL PLANT**	1,834,309	1,836,480	1,840,567	1,844,567	1,847,955	1,849,890	2,001,110	2,001,434	2,001,434	2,001,434	2,001,434	2,001,434	2,153,433	319,130	1,993,868
46	**TOTAL PLANT IN SERVICE**	46,047,884	46,050,061	46,101,124	46,105,114	46,365,110	46,420,054	46,585,344	46,598,287	46,598,878	46,893,936	46,994,593	46,994,951	46,248,188	1,200,284	46,648,026
47	**LAND & LAND RIGHTS**	130,624	130,624	130,624	130,624	130,624	146,676	146,676	146,676	146,676	407,238	407,238	407,238	414,847	284,222	272,736
48	**TOTAL PIS LESS LAND**	47,917,260	47,919,437	47,970,499	47,974,489	48,234,486	48,273,379	48,438,668	48,451,611	48,452,202	48,486,698	48,587,355	48,587,714	48,833,321	916,061	48,375,291

SCHEDULE OF SEWER 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 additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	260,562	0	0	0	260,562	130,281
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	14,707	0	0	0	0	0	0	2,446	17,153	8,577
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	80,359	0	80,359	40,179
10	362.2 Special Collecting	0	0	0	0	2,451	0	0	0	0	0	0	1,162	3,613	1,805
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	4,262	0	0	0	0	0	0	0	0	0	0	4,262	2,131
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	7,457	0	274,604	0	13,870	12,619	591	32,525	110,657	0	0	452,322	226,160
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	16,051	0	0	0	0	0	0	7,609	23,660	11,829
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	2,024	0	0	0	0	0	0	0	0	2,024	1,012
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	35,227	0	0	0	0	0	0	1,971	0	0	0	37,198	18,599
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	276	532	570	440	220	19,203	48	0	0	0	0	21,284	42,571	21,286
31	390.5 Office Furniture & Equipment	199	385	423	320	158	13,856	34	0	0	0	0	15,699	31,074	15,535
32	390.51 Computer Equipment	368	713	782	592	293	25,840	63	0	0	0	0	29,050	57,502	28,751
33	391.5 Transportation Equipment	270	429	(28)	308	216	18,829	(1)	0	0	0	0	2,621	22,447	11,224
34	392.5 Stores Equipment	1	1	1	1	0	40	0	0	0	0	0	45	89	45
35	393.5 Tools, Shop & Garage Equipment	76	150	164	125	62	5,417	13	0	0	0	0	6,060	12,068	6,048
36	394.5 Laboratory Equipment	545	1,057	1,159	878	435	37,960	94	0	0	0	0	43,048	85,206	42,604
37	395.5 Power Operated Equipment	25	49	51	40	20	1,764	4	0	0	0	0	1,904	3,857	1,929
38	396.5 Communication Equipment	111	214	235	178	88	7,704	19	0	0	0	0	8,728	17,277	8,639
39	397.5 Miscellaneous Equipment	13	22	12	17	10	871	1	0	0	0	0	531	1,476	737
40	398.5 Other Tangible Plant	291	565	619	469	232	20,303	50	0	0	0	0	23,003	45,532	22,767
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	4,262	0	0	17,158	0	0	0	260,562	0	80,359	3,608	365,949	182,973
43	**SYSTEM PUMPING PLANT**	0	7,457	0	274,604	0	13,870	12,619	591	32,525	110,657	0	0	452,322	226,160
44	**TREATMENT AND DISPOSAL PLANT**	0	35,227	0	2,024	16,051	0	0	0	1,971	0	0	7,609	62,883	31,440
45	**GENERAL PLANT**	2,177	4,117	3,990	3,369	1,734	151,420	324	0	0	0	0	152,000	319,130	159,565
46	**TOTAL NET ADDITIONS**	2,177	51,063	3,990	279,996	34,944	165,290	12,943	591	295,058	110,657	80,359	163,217	1,200,284	600,138
47	**LAND & LAND RIGHTS**	0	0	0	0	16,051	0	0	0	260,562	0	0	7,609	284,222	142,110
48	**TOTAL PIS LESS LAND**	2,177	51,063	3,990	279,996	18,893	165,290	12,943	591	34,496	110,657	80,359	155,607	916,061	458,028

SCHEDULE OF SEWER 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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	260,562	0	0	0	260,562	130,281
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	14,707	0	0	0	0	0	0	2,448	17,155	8,577
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	80,359	0	80,359	40,179
10	362.2 Special Collecting	0	0	0	0	2,451	0	0	0	0	0	0	1,162	3,613	1,805
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	4,262	0	0	0	0	0	0	0	0	0	0	4,262	2,131
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	7,857	0	274,604	0	28,870	12,619	1,191	38,525	110,657	0	0	474,322	237,160
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	16,051	0	0	0	0	0	0	7,809	23,860	11,929
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	360.4 Treatment & Disposal	0	0	0	2,024	0	0	0	0	0	0	0	0	2,024	1,012
25	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	362.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	35,227	0	0	0	0	0	0	2,571	0	0	0	37,798	18,899
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	276	534	586	444	220	19,209	47	0	0	0	0	21,764	43,079	21,539
31	390.5 Office Furniture & Equipment	199	385	423	320	156	13,856	34	0	0	0	0	15,699	31,074	15,535
32	390.51 Computer Equipment	368	713	782	592	293	25,840	63	0	0	0	0	29,050	57,502	28,751
33	391.5 Transportation Equipment	270	524	575	435	216	18,845	46	0	0	0	0	21,352	42,264	21,132
34	392.5 Stores Equipment	1	1	1	1	0	40	0	0	0	0	0	45	89	45
35	393.5 Tools, Shop & Garage Equipment	78	151	165	125	62	5,417	13	0	0	0	0	6,137	12,149	6,074
36	394.5 Laboratory Equipment	545	1,057	1,159	878	435	37,993	94	0	0	0	0	43,048	85,208	42,604
37	395.5 Power Operated Equipment	25	49	54	41	20	1,765	4	0	0	0	0	2,000	3,959	1,980
38	396.5 Communication Equipment	111	214	235	178	88	7,704	19	0	0	0	0	8,728	17,277	8,639
39	397.5 Miscellaneous Equipment	13	24	27	20	10	876	2	0	0	0	0	993	1,965	982
40	398.5 Other Tangible Plant	291	565	619	469	232	20,309	50	0	0	0	0	23,003	45,532	22,767
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	4,262	0	0	17,158	0	0	0	260,562	0	80,359	3,608	365,949	182,973
43	**SYSTEM PUMPING PLANT**	0	7,857	0	274,604	0	28,870	12,619	1,191	38,525	110,657	0	0	474,322	237,160
44	**TREATMENT AND DISPOSAL PLANT**	0	35,227	0	2,024	16,051	0	0	0	2,571	0	0	7,809	63,483	31,740
45	**GENERAL PLANT**	2,177	4,217	4,625	3,509	1,734	151,649	374	0	0	0	0	171,819	340,096	170,048
46	**TOTAL GROSS ADDITIONS**	2,177	51,563	4,625	280,130	34,944	180,518	12,993	1,191	301,658	110,657	80,359	183,033	1,243,849	621,921
47	**LAND & LAND RIGHTS**	0	0	0	0	16,051	0	0	0	260,562	0	0	7,809	284,222	142,110
48	**TOTAL PIS LESS LAND**	2,177	51,563	4,625	280,130	18,893	180,518	12,993	1,191	41,096	110,657	80,359	175,424	958,627	479,811

SCHEDULE OF SEWER 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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	400	0	0	0	15,000	0	600	6,000	0	0	0	22,000	11,000
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	600	0	0	0	600	300
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	2	15	3	0	8	1	0	0	0	0	480	508	253
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	95	600	127	0	216	48	0	0	0	0	18,731	19,817	9,908
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	2	0	0	1	0	0	0	0	0	48	51	25
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	3	1	0	1	0	0	0	0	0	98	102	51
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	2	15	3	0	5	1	0	0	0	0	462	488	243
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	400	0	0	0	15,000	0	600	6,000	0	0	0	22,000	11,000
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	600	0	0	0	600	300
45	**GENERAL PLANT**	0	101	635	134	0	229	50	0	0	0	0	19,817	20,966	10,480
46	**TOTAL RETIREMENTS**	0	501	635	134	0	15,229	50	600	6,600	0	0	19,817	43,566	21,780
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	501	635	134	0	15,229	50	600	6,600	0	0	19,817	43,566	21,780

SCHEDULE OF SEWER 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 Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL ADJUSTMENTS**	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500

SCHEDULE OF SEWER 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-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-8(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	52,337	0.00%	0
3	352.1 Franchises	5,408	0.00%	0
4	389.1 Other Plant & Misc. Equipment	10	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	160,094	0.00%	0
7	354.2 Structures & Improvements	41,443	7.39%	3,062
8	360.2 Collection Sewers - Force	816,899	9.67%	78,963
9	361.2 Collection Sewers - Gravity	17,366,288	30.93%	5,370,668
10	362.2 Special Collecting	1,807	0.00%	0
11	363.2 Services to Customers	1,312,845	0.00%	0
12	364.2 Flow Measuring Devices	126,076	0.00%	0
13	365.2 Flow Measuring Installation	2,759	0.00%	0
14	389.2 Other Plant & Misc. Equipment	8	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	206,866	11.38%	23,540
18	370.3 Receiving Wells	775,774	15.66%	121,492
19	371.3 Pumping Equipment	2,301,246	12.31%	283,343
20	389.3 Other Plant & Misc. Equipment	2,487	52.92%	1,316
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	72,814	0.00%	0
23	354.4 Structures & Improvements	4,393,979	17.12%	752,221
24	380.4 Treatment & Disposal	12,824,917	15.53%	1,991,454
25	381.4 Plant Sewers	1,158,095	10.87%	125,831
26	382.4 Outfall Sewer Lines	2,854,911	0.16%	4,559
27	389.4 Other Plant & Misc. Equipment	2,629,594	21.80%	573,339
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	39,827	0.00%	0
30	354.5 Structures & Improvements	376,360	0.00%	0
31	390.5 Office Furniture & Equipment	232,176	0.00%	0
32	390.51 Computer Equipment	562,482	0.00%	0
33	391.5 Transportation Equipment	335,988	0.00%	0
34	392.5 Stores Equipment	3,571	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	127,452	0.00%	0
36	394.5 Laboratory Equipment	77,065	0.00%	0
37	395.5 Power Operated Equipment	122,291	0.00%	0
38	396.5 Communication Equipment	63,400	0.00%	0
39	397.5 Miscellaneous Equipment	29,686	0.00%	0
40	398.5 Other Tangible Plant	23,569	0.00%	0
41	**INTANGIBLE PLANT**	57,755	0.00%	0
42	**COLLECTION PLANT**	19,828,220	27.50%	5,452,693
43	**SYSTEM PUMPING PLANT**	3,286,373	13.07%	429,691
44	**TREATMENT AND DISPOSAL PLANT**	23,934,310	14.40%	3,447,404
45	**GENERAL PLANT**	1,993,868	0.00%	0
46	**TOTAL PLANT IN SERVICE**	49,100,526	19.00%	9,329,788
47	**LAND & LAND RIGHTS**	272,736	0.00%	0
48	**TOTAL PIS LESS LAND**	48,827,791	19.11%	9,329,788

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

SCHEDULE OF SEWER NON USED & 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 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

	(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	9,329,788	0	9,329,788	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(2,581,114)	0	(2,581,114)	A-10 (S)
4	CIAC	(4,830,040)	0	(4,830,040)	A-12 (S)
5	Accumulated Amort. of CIAC	1,356,956	0	1,356,956	A-14 (S)
6	Advances for Construction	(1,171,489)	0	(1,171,489)	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	2,104,101	0	2,104,101	

5/30/95 8:19 AM A07S.XLS

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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.

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

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	23,713
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**	23,713
8	**Balance per order 12/31/85**	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	5,580
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	5,580
14	**12/31/86 Balance**	29,293
15	**Balance per order 12/31/86**	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	3,589
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	3,589
21	**12/31/87 Balance**	32,882
22	**Balance per books 09/30/88 (Tropical Isles)**	17,704
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	6,506
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	6,506
28	**12/31/88 Balance**	57,091
29	**Balance per order 12/31/88**	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	15,337
32	1989 Retirements	364
33	1989 Adjustments	0
34	1989 Net Additions	14,973
35	**12/31/89 Balance**	72,064
36	**Balance per order 12/31/89**	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	15,494
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	15,494
42	**12/31/90 Balance**	87,558

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

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

Company: BSU / 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum. Depr Year-End Balances
1	**12/31/90 Balance**		87,558
2	**Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)**		4,304,690
3	Utility Adjustments to ordered balance (1)		0
4	1991 Additions		271,096
5	1991 Retirements		277
6	1991 Adjustments		0
7	1991 Net Additions		270,821
8	**12/31/91 Balance**		4,663,069
9	**Balance per order 04/30/92 (Marco Island)**		3,286,126
10	Utility Adjustments to ordered balance (1)		(36,594)
11	1992 Additions		1,040,133
12	1992 Retirements		135,000
13	1992 Adjustments		0
14	1992 Net Additions		905,133
15	**12/31/92 Balance**		8,817,734
16	**Balance per order 09/30/93 (Spring Gardens and Valencia Terrace)**		175,973
17	Utility Adjustments to ordered balance (1)		0
18	1993 Additions		1,625,409
19	1993 Retirements		16,100
20	1993 Adjustments	General Plant Allocation True-up	333,294
21	1993 Net Additions		1,942,603
22	**12/31/93 Balance**		10,936,309
23	**Balance per order 12/31/93**		0
24	Utility Adjustments to ordered balance (1)		0
25	1994 Additions		1,875,341
26	1994 Retirements		54,417
27	1994 Adjustments		0
28	1994 Net Additions		1,820,924
29	**12/31/94 Balance**		12,757,233
30	**Balance per order 12/31/94**		0
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	30,255
32	1995 Additions		1,962,993
33	1995 Retirements		43,566
34	1995 Adjustments		0
35	1995 Net Additions		1,919,428
36	**12/31/95 Balance**		14,706,916
37	**Balance per order 12/31/95**		
38	Utility Adjustments to ordered balance (1)		
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 8:20 AM A08S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	10,513	1,309	11,822	0	11,822	11,168	0	11,168
3	352.1 Franchises	2,192	136	2,328	0	2,328	2,260	0	2,260
4	389.1 Other Plant & Misc. Equipment	1	0	1	0	1	1	0	1
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	9,756	1,297	11,053	0	11,053	10,405	0	10,405
8	360.2 Collection Sewers - Force	120,738	26,139	146,877	0	146,877	133,810	0	133,810
9	361.2 Collection Sewers - Gravity	5,323,025	385,641	5,708,666	0	5,708,666	5,515,846	0	5,515,846
10	362.2 Special Collecting	0	45	45	0	45	24	0	24
11	363.2 Services to Customers	390,140	34,508	424,648	0	424,648	407,396	0	407,396
12	364.2 Flow Measuring Devices	164,743	24,596	189,339	0	189,339	177,041	0	177,041
13	365.2 Flow Measuring Installation	36	73	109	0	109	73	0	73
14	389.2 Other Plant & Misc. Equipment	1	0	1	0	1	1	0	1
15	SYSTEM PUMPING PLANT								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	73,852	6,479	80,331	0	80,331	77,093	0	77,093
18	370.3 Receiving Wells	281,514	26,328	307,842	0	307,842	294,679	0	294,679
19	371.3 Pumping Equipment	808,626	106,009	914,635	0	914,635	861,632	0	861,632
20	389.3 Other Plant & Misc. Equipment	25,486	137	25,623	0	25,623	25,555	0	25,555
21	TREATMENT AND DISPOSAL PLANT								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	675,950	136,759	812,709	0	812,709	744,330	0	744,330
24	380.4 Treatment & Disposal	3,033,076	708,306	3,741,382	0	3,741,382	3,387,231	0	3,387,231
25	381.4 Plant Sewers	200,682	33,121	233,803	0	233,803	217,243	0	217,243
26	382.4 Outfall Sewer Lines	461,080	95,068	556,148	0	556,148	508,615	0	508,615
27	389.4 Other Plant & Misc. Equipment	395,221	145,605	540,826	0	540,826	468,024	0	468,024
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	80,547	8,901	89,448	0	89,448	84,997	0	84,997
31	390.5 Office Furniture & Equipment	97,355	15,487	112,842	0	112,842	105,099	0	105,099
32	390.51 Computer Equipment	177,767	93,766	271,533	0	271,533	224,650	0	224,650
33	391.5 Transportation Equipment	214,386	36,191	250,577	0	250,577	232,481	0	232,481
34	392.5 Stores Equipment	1,028	198	1,226	0	1,226	1,126	0	1,126
35	393.5 Tools, Shop & Garage Equipment	60,248	7,916	68,164	0	68,164	64,205	0	64,205
36	394.5 Laboratory Equipment	8,707	5,140	13,847	0	13,847	11,277	0	11,277
37	395.5 Power Operated Equipment	116,578	10,085	126,663	0	126,663	121,620	0	121,620
38	396.5 Communication Equipment	27,090	6,340	33,430	0	33,430	30,260	0	30,260
39	397.5 Miscellaneous Equipment	4,167	1,491	5,658	0	5,658	4,912	0	4,912
40	398.5 Other Tangible Plant	22,983	2,357	25,340	0	25,340	24,161	0	24,161
41	INTANGIBLE PLANT	12,706	1,445	14,151	0	14,151	13,429	0	13,429
42	COLLECTION PLANT	6,008,439	472,299	6,480,738	0	6,480,738	6,244,596	0	6,244,596
43	SYSTEM PUMPING PLANT	1,189,478	138,953	1,328,431	0	1,328,431	1,258,959	0	1,258,959
44	TREATMENT AND DISPOSAL PLANT	4,766,009	1,118,859	5,884,868	0	5,884,868	5,325,443	0	5,325,443
45	GENERAL PLANT	810,854	187,873	998,728	0	998,726	904,788	0	904,788
46	TOTAL SEWER ACCUM. DEPR.	12,787,486	1,919,429	14,706,916	0	14,706,916	13,747,215	0	13,747,215

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	10,513	10,622	10,731	10,840	10,949	11,058	11,168	11,277	11,386	11,495	11,604	11,713	11,822	1,309	11,168
3	352.1 Franchises	2,192	2,203	2,214	2,225	2,236	2,247	2,262	2,273	2,284	2,295	2,306	2,317	2,328	136	2,260
4	389.1 Other Plant & Misc. Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	9,758	9,864	9,972	10,080	10,188	10,296	10,405	10,513	10,621	10,729	10,837	10,945	11,053	1,297	10,405
8	360.2 Collection Sewers - Force	120,738	122,917	125,096	127,275	129,454	131,633	133,803	135,982	138,161	140,340	142,519	144,698	146,877	26,139	133,810
9	361.2 Collection Sewers - Gravity	5,323,825	5,355,161	5,387,297	5,419,433	5,451,569	5,483,705	5,515,850	5,547,986	5,580,122	5,612,258	5,644,394	5,676,530	5,708,666	385,841	5,515,846
10	362.2 Special Collecting	0	4	8	12	16	20	21	25	29	33	37	41	45	45	24
11	363.2 Services to Customers	390,140	393,017	395,894	398,771	401,648	404,525	407,386	410,263	413,140	416,017	418,894	421,771	424,648	34,508	407,398
12	364.2 Flow Measuring Devices	164,743	166,792	168,841	170,890	172,939	174,988	177,045	179,094	181,143	183,192	185,241	187,290	189,339	24,596	177,041
13	365.2 Flow Measuring Installation	38	42	48	54	60	66	73	79	85	91	97	103	109	73	73
14	389.2 Other Plant & Misc. Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
15	SYSTEM PUMPING PLANT															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	73,852	74,392	74,932	75,472	76,012	76,552	77,091	77,631	78,171	78,711	79,251	79,791	80,331	6,479	77,093
18	370.3 Receiving Wells	281,514	283,707	285,900	288,093	290,286	292,479	294,684	296,877	299,070	301,263	303,456	305,649	307,842	26,328	294,679
19	371.3 Pumping Equipment	808,826	819,294	829,562	840,230	850,898	861,566	857,227	867,895	877,963	882,631	893,299	903,967	914,635	106,009	861,632
20	389.3 Other Plant & Misc. Equipment	25,486	25,497	25,508	25,519	25,530	25,541	25,557	25,568	25,579	25,590	25,601	25,612	25,623	137	25,555
21	TREATMENT AND DISPOSAL PLANT															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	675,950	687,348	698,742	710,138	721,534	732,930	744,333	755,729	767,125	778,521	789,917	801,313	812,709	136,759	744,330
24	380.4 Treatment & Disposal	3,033,076	3,092,102	3,151,128	3,210,154	3,269,180	3,328,206	3,387,226	3,446,252	3,505,278	3,564,304	3,623,330	3,682,356	3,741,382	708,306	3,387,231
25	381.4 Plant Sewers	200,982	203,442	206,202	208,962	211,722	214,482	217,243	220,003	222,763	225,523	228,283	231,043	233,803	33,121	217,243
26	382.4 Outfall Sewer Lines	461,060	469,003	476,926	484,849	492,772	500,695	508,610	516,533	524,456	532,379	540,302	548,225	556,148	95,088	508,815
27	389.4 Other Plant & Misc. Equipment	395,221	407,405	419,589	431,773	443,957	456,141	468,322	480,506	492,690	504,274	516,458	528,642	540,826	145,605	468,024
28	GENERAL PLANT															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	80,547	81,331	82,113	82,881	83,662	84,446	85,225	86,008	86,792	87,576	88,360	89,144	89,448	8,901	84,997
31	390.5 Office Furniture & Equipment	97,355	98,645	99,935	101,225	102,515	103,805	105,102	106,392	107,682	108,972	110,262	111,552	112,842	15,487	105,099
32	390.51 Computer Equipment	177,767	185,579	193,391	201,203	209,015	216,827	224,661	232,473	240,285	248,097	255,909	263,721	271,533	93,766	224,650
33	391.5 Transportation Equipment	214,388	219,053	223,825	227,892	232,232	236,899	241,354	245,973	250,640	255,307	259,974	264,841	250,577	36,191	232,481
34	392.5 Stores Equipment	1,028	1,045	1,062	1,079	1,096	1,113	1,124	1,141	1,158	1,175	1,192	1,209	1,226	198	1,126
35	393.5 Tools, Shop & Garage Equipment	60,248	60,913	61,577	62,241	62,906	63,571	64,222	64,887	65,552	66,217	66,882	67,547	68,184	7,916	64,205
36	394.5 Laboratory Equipment	8,707	9,134	9,561	9,988	10,415	10,842	11,285	11,712	12,139	12,566	12,993	13,420	13,847	5,140	11,277
37	395.5 Power Operated Equipment	116,578	117,427	118,275	119,121	119,970	120,819	121,665	122,514	123,363	124,212	125,061	125,910	126,663	10,085	121,620
38	396.5 Communication Equipment	27,990	27,618	28,146	28,674	29,202	29,730	30,262	30,790	31,318	31,846	32,374	32,902	33,430	6,340	30,260
39	397.5 Miscellaneous Equipment	4,167	4,333	4,496	4,847	4,810	4,976	5,125	5,290	5,456	5,622	5,788	5,954	5,658	1,491	4,912
40	398.5 Other Tangible Plant	22,983	23,180	23,377	23,574	23,771	23,968	24,158	24,355	24,552	24,749	24,946	25,143	25,340	2,357	24,161
41	INTANGIBLE PLANT	12,706	12,826	12,946	13,066	13,186	13,306	13,431	13,551	13,671	13,791	13,911	14,031	14,151	1,445	13,429
42	COLLECTION PLANT	6,008,439	6,047,796	6,087,157	6,126,518	6,165,875	6,205,234	6,244,584	6,283,943	6,323,302	6,362,661	6,402,020	6,441,379	6,480,738	472,299	6,244,596
43	SYSTEM PUMPING PLANT	1,189,478	1,202,890	1,215,902	1,229,314	1,242,726	1,256,138	1,254,559	1,267,971	1,280,783	1,288,195	1,301,607	1,315,019	1,328,431	138,953	1,258,959
44	TREATMENT AND DISPOSAL PLANT	4,766,009	4,859,298	4,952,587	5,045,876	5,139,165	5,232,454	5,325,734	5,419,023	5,512,312	5,605,001	5,698,290	5,791,579	5,884,868	1,118,859	5,325,443
45	GENERAL PLANT	810,854	828,256	845,558	862,324	879,592	896,994	914,183	931,534	948,936	966,338	983,740	1,001,142	998,726	187,873	904,788
46	TOTAL SEWER ACCUM. DEPR.	12,787,486	12,951,068	13,114,150	13,277,096	13,440,544	13,604,126	13,752,491	13,916,022	14,079,004	14,235,996	14,399,568	14,563,150	14,706,916	1,919,429	13,747,215

SCHEDULE OF SEWER 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 additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	109	109	109	109	109	110	109	109	109	109	109	109	1,309	655
3	352.1 Franchises	11	11	11	11	11	15	11	11	11	11	11	11	136	68
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	108	108	108	108	108	109	108	108	108	108	108	108	1,297	649
8	360.2 Collection Sewers - Force	2,179	2,179	2,179	2,179	2,179	2,170	2,179	2,179	2,179	2,179	2,179	2,179	26,139	13,072
9	361.2 Collection Sewers - Gravity	32,136	32,136	32,136	32,136	32,136	32,145	32,136	32,136	32,136	32,136	32,136	32,136	385,641	192,821
10	362.2 Special Collecting	4	4	4	4	4	1	4	4	4	4	4	4	45	24
11	363.2 Services to Customers	2,877	2,877	2,877	2,877	2,877	2,861	2,877	2,877	2,877	2,877	2,877	2,877	34,508	17,256
12	364.2 Flow Measuring Devices	2,049	2,049	2,049	2,049	2,049	2,057	2,049	2,049	2,049	2,049	2,049	2,049	24,596	12,298
13	365.2 Flow Measuring Installation	6	6	6	6	6	7	6	6	6	6	6	6	73	37
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	540	540	540	540	540	539	540	540	540	540	540	540	6,479	3,241
18	370.3 Receiving Wells	2,193	2,193	2,193	2,193	2,193	2,205	2,193	2,193	2,193	2,193	2,193	2,193	26,328	13,165
19	371.3 Pumping Equipment	10,668	10,268	10,668	10,668	10,668	(4,339)	10,668	10,068	4,668	10,668	10,668	10,668	108,008	53,007
20	389.3 Other Plant & Misc. Equipment	11	11	11	11	11	16	11	11	11	11	11	11	137	69
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	11,396	11,396	11,396	11,396	11,396	11,403	11,396	11,396	11,396	11,396	11,396	11,396	136,759	68,380
24	380.4 Treatment & Disposal	59,026	59,026	59,026	59,026	59,026	59,020	59,026	59,026	59,026	59,026	59,026	59,026	708,306	354,155
25	381.4 Plant Sewers	2,760	2,760	2,760	2,760	2,760	2,761	2,760	2,760	2,760	2,760	2,760	2,760	33,121	16,561
26	382.4 Outfall Sewer Lines	7,923	7,923	7,923	7,923	7,923	7,915	7,923	7,923	7,923	7,923	7,923	7,923	95,068	47,535
27	389.4 Other Plant & Misc. Equipment	12,184	12,184	12,184	12,184	12,184	12,181	12,184	12,184	11,584	12,184	12,184	12,184	145,605	72,803
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	784	782	769	761	784	779	783	784	784	784	784	304	8,901	4,450
31	390.5 Office Furniture & Equipment	1,290	1,290	1,290	1,290	1,290	1,297	1,290	1,290	1,290	1,290	1,290	1,290	15,487	7,745
32	390.51 Computer Equipment	7,812	7,812	7,812	7,812	7,812	7,834	7,812	7,812	7,812	7,812	7,812	7,812	93,786	46,885
33	391.5 Transportation Equipment	4,667	4,572	4,067	4,540	4,667	4,455	4,619	4,667	4,667	4,667	4,667	(14,064)	36,191	18,097
34	392.5 Stores Equipment	17	17	17	17	17	11	17	17	17	17	17	17	198	101
35	393.5 Tools, Shop & Garage Equipment	665	665	653	665	665	651	665	665	665	665	665	617	7,916	3,958
36	394.5 Laboratory Equipment	427	427	427	427	427	443	427	427	427	427	427	427	5,140	2,572
37	395.5 Power Operated Equipment	849	849	846	848	849	847	849	849	849	849	849	753	10,085	5,044
38	396.5 Communication Equipment	528	528	528	528	528	532	528	528	528	528	528	528	6,340	3,171
39	397.5 Miscellaneous Equipment	166	164	151	163	166	149	165	166	166	166	166	(296)	1,491	746
40	398.5 Other Tangible Plant	197	197	197	197	197	190	197	197	197	197	197	197	2,357	1,180
41	**INTANGIBLE PLANT**	120	120	120	120	120	125	120	120	120	120	120	120	1,445	723
42	**COLLECTION PLANT**	39,359	39,359	39,359	39,359	39,359	39,350	39,359	39,359	39,359	39,359	39,359	39,359	472,299	236,157
43	**SYSTEM PUMPING PLANT**	13,412	13,012	13,412	13,412	13,412	(1,579)	13,412	12,812	7,412	13,412	13,412	13,412	138,953	69,482
44	**TREATMENT AND DISPOSAL PLANT**	93,289	93,289	93,289	93,289	93,289	93,280	93,289	93,289	92,689	93,289	93,289	93,289	1,118,859	559,434
45	**GENERAL PLANT**	17,402	17,301	16,767	17,266	17,402	17,188	17,352	17,402	17,402	17,402	17,402	(2,415)	187,873	93,949
46	**TOTAL NET ADDITIONS**	163,582	163,081	162,947	163,448	163,582	148,364	163,532	162,982	156,982	163,582	163,582	143,765	1,919,429	959,745

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	109	109	109	109	109	110	109	109	109	109	109	109	1,308	654
3	352.1 Franchises	11	11	11	11	11	15	11	11	11	11	11	11	135	68
4	*389.1 Other Plant & Misc. Equipment*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	108	108	108	108	108	109	108	108	108	108	108	108	1,297	649
8	360.2 Collection Sewers - Force	2,179	2,179	2,179	2,179	2,179	2,170	2,179	2,179	2,179	2,179	2,179	2,179	26,139	13,070
9	361.2 Collection Sewers - Gravity	32,136	32,136	32,136	32,136	32,136	32,145	32,136	32,136	32,136	32,136	32,136	32,136	385,641	192,821
10	362.2 Special Collecting	4	4	4	4	4	1	4	4	4	4	4	4	45	21
11	363.2 Services to Customers	2,877	2,877	2,877	2,877	2,877	2,861	2,877	2,877	2,877	2,877	2,877	2,877	34,508	17,254
12	364.2 Flow Measuring Devices	2,049	2,049	2,049	2,049	2,049	2,057	2,049	2,049	2,049	2,049	2,049	2,049	24,586	12,298
13	365.2 Flow Measuring Installation	6	6	6	6	6	7	6	6	6	6	6	6	73	36
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	540	540	540	540	540	539	540	540	540	540	540	540	6,479	3,240
18	370.3 Receiving Wells	2,193	2,193	2,193	2,193	2,193	2,205	2,193	2,193	2,193	2,193	2,193	2,193	26,328	13,163
19	371.3 Pumping Equipment	10,668	10,668	10,668	10,668	10,668	10,661	10,668	10,668	10,668	10,668	10,668	10,668	128,009	64,004
20	389.3 Other Plant & Misc. Equipment	11	11	11	11	11	18	11	11	11	11	11	11	138	69
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	11,396	11,396	11,396	11,396	11,396	11,403	11,396	11,396	11,396	11,396	11,396	11,396	136,760	68,380
24	*380.4 Treatment & Disposal*	59,026	59,026	59,026	59,026	59,026	59,020	59,026	59,026	59,026	59,026	59,026	59,026	708,305	354,152
25	381.4 Plant Sewers	2,760	2,760	2,760	2,760	2,760	2,761	2,760	2,760	2,760	2,760	2,760	2,760	33,122	16,561
26	382.4 Outfall Sewer Lines	7,923	7,923	7,923	7,923	7,923	7,915	7,923	7,923	7,923	7,923	7,923	7,923	95,067	47,534
27	389.4 Other Plant & Misc. Equipment	12,184	12,184	12,184	12,184	12,184	12,181	12,184	12,184	12,184	12,184	12,184	12,184	146,205	73,102
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	784	784	784	784	784	785	784	784	784	784	784	784	9,409	4,705
31	390.5 Office Furniture & Equipment	1,290	1,290	1,290	1,290	1,290	1,297	1,290	1,290	1,290	1,290	1,290	1,290	15,486	7,743
32	390.51 Computer Equipment	7,812	7,812	7,812	7,812	7,812	7,834	7,812	7,812	7,812	7,812	7,812	7,812	93,766	46,883
33	391.5 Transportation Equipment	4,667	4,667	4,667	4,667	4,667	4,671	4,667	4,667	4,667	4,667	4,667	4,667	56,009	28,004
34	392.5 Stores Equipment	17	17	17	17	17	11	17	17	17	17	17	17	198	101
35	393.5 Tools, Shop & Garage Equipment	665	665	665	665	665	652	665	665	665	665	665	665	7,966	3,982
36	394.5 Laboratory Equipment	427	427	427	427	427	443	427	427	427	427	427	427	5,140	2,572
37	395.5 Power Operated Equipment	849	849	849	849	849	848	849	849	849	849	849	849	10,187	5,093
38	396.5 Communication Equipment	528	528	528	528	528	532	526	528	528	528	528	528	6,340	3,171
39	397.5 Miscellaneous Equipment	166	166	166	166	166	154	166	166	166	166	166	166	1,980	989
40	398.5 Other Tangible Plant	197	197	197	197	197	190	197	197	197	197	197	197	2,357	1,177
41	**INTANGIBLE PLANT**	120	120	120	120	120	125	120	120	120	120	120	120	1,444	722
42	**COLLECTION PLANT**	39,359	39,359	39,359	39,359	39,359	39,350	39,359	39,359	39,359	39,359	39,359	39,359	472,298	236,149
43	**SYSTEM PUMPING PLANT**	13,412	13,412	13,412	13,412	13,412	13,421	13,412	13,412	13,412	13,412	13,412	13,412	160,954	80,476
44	**TREATMENT AND DISPOSAL PLANT**	93,289	93,289	93,289	93,289	93,289	93,280	93,289	93,289	93,289	93,289	93,289	93,289	1,119,459	559,729
45	**GENERAL PLANT**	17,402	17,402	17,402	17,402	17,402	17,417	17,402	17,402	17,402	17,402	17,402	17,402	208,836	104,420
46	**TOTAL GROSS ADDITIONS**	163,582	163,582	163,582	163,582	163,582	163,593	163,582	163,582	163,582	163,582	163,582	163,582	1,962,993	981,496

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	400	0	0	0	15,000	0	600	6,000	0	0	0	22,000	11,000
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	600	0	0	0	600	300
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	2	15	3	0	6	1	0	0	0	0	480	508	253
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	95	600	127	0	216	48	0	0	0	0	18,731	19,817	9,908
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	2	0	0	1	0	0	0	0	0	48	51	25
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	3	1	0	1	0	0	0	0	0	96	102	51
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	2	15	3	0	5	1	0	0	0	0	462	489	243
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	400	0	0	0	15,000	0	600	6,000	0	0	0	22,000	11,000
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	600	0	0	0	600	300
45	**GENERAL PLANT**	0	101	635	134	0	229	50	0	0	0	0	19,817	20,966	10,480
46	**TOTAL RETIREMENTS**	0	501	635	134	0	15,229	50	600	6,600	0	0	19,817	43,566	21,780

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	11,168	0.00%	0
3	352.1 Franchises	2,260	0.00%	0
4	389.1 Other Plant & Misc. Equipment	1	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	10,405	12.36%	1,286
8	360.2 Collection Sewers - Force	133,810	7.52%	10,060
9	361.2 Collection Sewers - Gravity	5,515,846	29.81%	1,644,444
10	362.2 Special Collecting	24	0.00%	0
11	363.2 Services to Customers	407,396	0.00%	0
12	364.2 Flow Measuring Devices	177,041	0.00%	0
13	365.2 Flow Measuring Installation	73	0.00%	0
14	389.2 Other Plant & Misc. Equipment	1	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	77,093	2.16%	1,662
18	370.3 Receiving Wells	294,679	17.04%	50,209
19	371.3 Pumping Equipment	861,632	6.09%	52,449
20	389.3 Other Plant & Misc. Equipment	25,555	2.29%	584
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	744,330	17.82%	132,606
24	380.4 Treatment & Disposal	3,387,231	16.22%	549,345
25	381.4 Plant Sewers	217,243	16.72%	36,322
26	382.4 Outfall Sewer Lines	508,615	0.02%	78
27	389.4 Other Plant & Misc. Equipment	468,024	21.81%	102,069
28	GENERAL PLANT			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	84,997	0.00%	0
31	390.5 Office Furniture & Equipment	105,099	0.00%	0
32	390.51 Computer Equipment	224,650	0.00%	0
33	391.5 Transportation Equipment	232,481	0.00%	0
34	392.5 Stores Equipment	1,126	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	64,205	0.00%	0
36	394.5 Laboratory Equipment	11,277	0.00%	0
37	395.5 Power Operated Equipment	121,620	0.00%	0
38	396.5 Communication Equipment	30,260	0.00%	0
39	397.5 Miscellaneous Equipment	4,912	0.00%	0
40	398.5 Other Tangible Plant	24,161	0.00%	0
41	**INTANGIBLE PLANT**	13,429	0.00%	0
42	**COLLECTION PLANT**	6,244,596	26.52%	1,655,790
43	**SYSTEM PUMPING PLANT**	1,258,959	8.33%	104,904
44	**TREATMENT AND DISPOSAL PLANT**	5,325,443	15.41%	820,420
45	**GENERAL PLANT**	904,788	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	13,747,215	18.78%	2,581,114

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

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	**Balance per order 5/30/85 (Enterprise)**	59,111
2	**Utility Adjustments to ordered balance (1)**	0
3	**1985 Additions**	1,500
4	**1985 Retirements**	0
5	**1985 Adjustments**	0
6	**1985 Net Additions**	1,500
7	**12/31/85 Balance**	60,611
8	**Balance per order 12/31/85**	0
9	**Utility Adjustments to ordered balance (1)**	0
10	**1986 Additions**	2,500
11	**1986 Retirements**	0
12	**1986 Adjustments**	0
13	**1986 Net Additions**	2,500
14	**12/31/86 Balance**	63,111
15	**Balance per order 12/31/86**	0
16	**Utility Adjustments to ordered balance (1)**	0
17	**1987 Additions**	1,250
18	**1987 Retirements**	0
19	**1987 Adjustments**	0
20	**1987 Net Additions**	1,250
21	**12/31/87 Balance**	64,361
22	**Balance per books 09/30/88 (Tropical Isles)**	101,920
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**	166,281
29	**Balance per order 12/31/88**	0
30	**Utility Adjustments to ordered balance (1)**	0
31	**1989 Additions**	(406)
32	**1989 Retirements**	0
33	**1989 Adjustments**	0
34	**1989 Net Additions**	(406)
35	**12/31/89 Balance**	165,875
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**	165,875

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

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	**12/31/90 Balance**	165,875
2	**Balance per order 12/31/90 (Deep Creek) and 09/30/91 (Lehigh)**	12,806,038
3	**Utility Adjustments to ordered balance (1)**	58,758
4	**1991 Additions**	10,009
5	**1991 Retirements**	0
6	**1991 Adjustments**	0
7	1991 Net Additions	10,009
8	**12/31/91 Balance**	12,841,680
9	**Balance per order 04/30/92 (Marco Island)**	3,944,781
10	Utility Adjustments to ordered balance (1)	0
11	1992 Additions	255,020
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	255,020
15	**12/31/92 Balance**	17,041,481
16	**Balance per order 09/30/93 (Spring Gardens and Valencia Terrace)**	90,049
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	630,812
19	1993 Retirements	369
20	1993 Adjustments	0
21	1993 Net Additions	630,443
22	**12/31/93 Balance**	17,761,973
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	562,293
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	562,293
29	**12/31/94 Balance**	18,324,266
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	150,369
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	150,369
36	**12/31/95 Balance**	18,474,635
37	**Balance per order 12/31/95**	
38	Utility Adjustments to ordered balance (1)	
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 A11S2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(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	7,075,249	29,529	7,104,778	0	7,104,778	7,090,014	0	7,090,014	0.03%	1,900
2	Line/Main Extensions	655,376	120,840	776,216	0	776,216	715,796	0	715,796	0.36%	2,544
3	Contributed Lines	10,447,357	0	10,447,357	0	10,447,357	10,447,357	0	10,447,357	46.02%	4,808,377
4	Cont. Prpty Other than Lines	(37,797)	0	(37,797)	0	(37,797)	(37,797)	0	(37,797)	(45.56%)	17,219
5	Service Installation Fees	184,083	0	184,083	0	184,083	184,083	0	184,083	0.00%	0
6	**TOTAL SEWER CIAC**	18,324,267	150,369	18,474,636	0	18,474,636	18,399,452	0	18,399,452	26.25%	4,830,040
7	**FPSC MARGIN RESERVE - CIAC**				242,318	242,318	0	121,159	121,159		

Column:
(10) from Schedule A-6 (page 7 of 7)

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

SCHEDULE OF SEWER 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/95	Net Additions	Average Balance 1995
1	Plant Capacity Fees	7,075,249	7,077,710	7,080,171	7,082,631	7,085,092	7,087,553	7,090,014	7,092,474	7,094,935	7,097,396	7,099,857	7,102,317	7,104,778	29,529	7,090,014
2	Line/Main Extensions	655,376	665,446	675,516	685,586	695,656	705,726	715,796	725,866	735,936	746,006	756,076	766,146	776,216	120,840	715,796
3	Contributed Lines	10,447,357	10,447,357	10,447,357	10,447,357	10,447,357	10,447,357	10,447,357	10,447,357	10,447,357	10,447,357	10,447,357	10,447,357	10,447,357	0	10,447,357
4	Cont. Prply Other than Lines	(37,797)	(37,797)	(37,797)	(37,797)	(37,797)	(37,797)	(37,797)	(37,797)	(37,797)	(37,797)	(37,797)	(37,797)	(37,797)	0	(37,797)
5	Service Installation Fees	184,083	184,083	184,083	184,083	184,083	184,083	184,083	184,083	184,083	184,083	184,083	184,083	184,083	0	184,083
6	TOTAL SEWER CIAC	18,324,267	18,336,798	18,349,329	18,361,860	18,374,390	18,386,921	18,399,452	18,411,983	18,424,513	18,437,044	18,449,575	18,462,106	18,474,636	150,369	18,399,452

SCHEDULE OF SEWER 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 (S)
Page 3 of 6
Preparer: Kimbell

Line No.	(1) Description	(2) 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	2,461	2,461	2,461	2,461	2,461	2,461	2,461	2,461	2,461	2,461	2,461	2,461	29,529	14,765
2	Line/Main Extensions	10,070	10,070	10,070	10,070	10,070	10,070	10,070	10,070	10,070	10,070	10,070	10,070	120,840	60,420
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	12,531	12,531	12,531	12,531	12,531	12,531	12,531	12,531	12,531	12,531	12,531	12,531	150,369	75,185

SCHEDULE OF SEWER 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 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	2,461	2,461	2,461	2,461	2,461	2,461	2,461	2,461	2,461	2,461	2,461	2,461	29,529	14,765
2	Line/Main Extensions	10,070	10,070	10,070	10,070	10,070	10,070	10,070	10,070	10,070	10,070	10,070	10,070	120,840	60,420
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	12,531	12,531	12,531	12,531	12,531	12,531	12,531	12,531	12,531	12,531	12,531	12,531	150,369	75,185

SCHEDULE OF SEWER 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 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	**TOTAL**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**FPSC MARGIN RESERVE - CIAC**	0	0	0	0	0	0	0	0	0	0	0	242,318	242,318	121,159

SCHEDULE OF SEWER 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 those costs.

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

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	Balance per order 8/30/91 (Enterprise)	17,631
2	Utility Adjustments to ordered balance (1)	0
3	1985 Additions	2,152
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	2,152
7	12/31/85 Balance	19,783
8	Balance per order 12/31/85	0
9	Utility Adjustments to ordered balance (1)	0
10	1986 Additions	3,813
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	3,813
14	12/31/86 Balance	23,595
15	Balance per order 12/31/86	0
16	Utility Adjustments to ordered balance (1)	0
17	1987 Additions	3,928
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	3,928
21	12/31/87 Balance	27,523
22	Balance per books 08/31/88 (Tropical Isles)	3,944
23	Utility Adjustments to ordered balance (1)	0
24	1988 Additions	3,604
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	3,604
28	12/31/88 Balance	35,071
29	Balance per order 12/31/88	0
30	Utility Adjustments to ordered balance (1)	0
31	1989 Additions	6,035
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	6,035
35	12/31/89 Balance	41,106
36	Balance per order 12/31/89	0
37	Utility Adjustments to ordered balance (1)	0
38	1990 Additions	6,101
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	6,101
42	12/31/90 Balance	47,208

(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 SEWER 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 those costs.

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

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	**12/31/90 Balance**	47,208
2	**Balance per order 12/31/90 (Deep Creek) and 06/30/91 (Lehigh)**	2,902,847
3	**Utility Adjustments to ordered balance (1)**	7,842
4	**1991 Additions**	221,801
5	**1991 Retirements**	0
6	**1991 Adjustments**	0
7	1991 Net Additions	221,801
8	**12/31/91 Balance**	3,179,698
9	**Balance per order 04/30/92 (Marco Island)**	1,128,848
10	Utility Adjustments to ordered balance (1)	0
11	1992 Additions	378,004
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	378,004
15	**12/31/92 Balance**	4,686,550
16	**Balance per order 09/30/93 (Spring Gardens and Valencia Terrace)**	30,999
17	Utility Adjustments to ordered balance (1)	0
18	1993 Additions	548,752
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	548,752
22	**12/31/93 Balance**	5,266,301
23	**Balance per order 12/31/93**	0
24	Utility Adjustments to ordered balance (1)	0
25	1994 Additions	591,661
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	591,661
29	**12/31/94 Balance**	5,857,962
30	**Balance per order 12/31/94**	0
31	Utility Adjustments to ordered balance (1)	0
32	1995 Additions	611,234
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	611,234
36	**12/31/95 Balance**	6,469,196
37	**Balance per order 12/31/95**	
38	Utility Adjustments to ordered balance (1)	
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 9:27 AM A13S2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(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	2,740,512	341,059	3,081,571	0	3,081,571	2,911,042	0	2,911,042	0.01%	295
2	Line/Main Extensions	43,748	20,901	64,649	0	64,649	54,199	0	54,199	0.17%	92
3	Contributed Lines	2,949,465	247,258	3,196,723	0	3,196,723	3,073,094	0	3,073,094	44.12%	1,355,748
4	Cont. Prpty Other than Lines	77,361	(2,845)	74,516	0	74,516	75,939	0	75,939	1.08%	821
5	Service Installation Fees	46,878	4,861	51,739	0	51,739	49,309	0	49,309	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	5,857,964	611,234	6,469,198	0	6,469,198	6,163,581	0	6,163,581	22.02%	1,356,956

Column:
(10) from Schedule A-10 (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 SEWER ACCUMULATED AMORTIZATION OF 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 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	2,740,512	2,768,933	2,797,354	2,825,775	2,854,196	2,882,617	2,911,045	2,939,466	2,967,887	2,996,308	3,024,729	3,053,150	3,081,571	341,059	2,911,042
2	Line/Main Extensions	43,748	45,490	47,232	48,974	50,716	52,458	54,197	55,939	57,681	59,423	61,165	62,907	64,649	20,901	54,199
3	Contributed Lines	2,949,465	2,970,070	2,990,675	3,011,280	3,031,885	3,052,490	3,073,093	3,093,698	3,114,303	3,134,908	3,155,513	3,176,118	3,196,723	247,258	3,073,094
4	Cont. Prpty Other than Lines	77,361	77,124	76,887	76,650	76,413	76,176	75,938	75,701	75,464	75,227	74,990	74,753	74,516	(2,845)	75,939
5	Service Installation Fees	46,678	47,283	47,888	48,093	48,498	48,903	49,309	49,714	50,119	50,524	50,929	51,334	51,739	4,861	49,309
6	TOTAL	5,857,964	5,908,900	5,959,836	6,010,772	6,061,708	6,112,644	6,163,582	6,214,518	6,265,454	6,316,390	6,367,326	6,418,262	6,468,198	611,234	6,163,581

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

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	28,421	28,421	28,421	28,421	28,421	28,428	28,421	28,421	28,421	28,421	28,421	28,421	341,059	170,530
2	Line/Main Extensions	1,742	1,742	1,742	1,742	1,742	1,739	1,742	1,742	1,742	1,742	1,742	1,742	20,901	10,451
3	Contributed Lines	20,605	20,605	20,605	20,605	20,605	20,603	20,605	20,605	20,605	20,605	20,605	20,605	247,258	123,629
4	Cont. Prply Other than Lines	(237)	(237)	(237)	(237)	(237)	(238)	(237)	(237)	(237)	(237)	(237)	(237)	(2,845)	(1,423)
5	Service Installation Fees	405	405	405	405	405	406	405	405	405	405	405	405	4,861	2,431
6	TOTAL	50,936	50,936	50,936	50,936	50,936	50,938	50,936	50,936	50,936	50,936	50,936	50,936	611,234	305,617

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	28,421	28,421	28,421	28,421	28,421	28,426	28,421	28,421	28,421	28,421	28,421	28,421	341,059	170,530
2	Line/Main Extensions	1,742	1,742	1,742	1,742	1,742	1,739	1,742	1,742	1,742	1,742	1,742	1,742	20,901	10,451
3	Contributed Lines	20,605	20,605	20,605	20,605	20,605	20,603	20,605	20,605	20,605	20,605	20,605	20,605	247,258	123,629
4	Cont. Prpty Other than Lines	(237)	(237)	(237)	(237)	(237)	(238)	(237)	(237)	(237)	(237)	(237)	(237)	(2,845)	(1,423)
5	Service Installation Fees	405	405	405	405	405	406	405	405	405	405	405	405	4,861	2,431
6	TOTAL	50,936	50,936	50,936	50,936	50,936	50,936	50,936	50,936	50,936	50,936	50,936	50,936	611,234	305,617

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 8 of 8
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	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 SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer 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	475,795
8	1993 Adjustments	0
9	**12/31/93 Balance**	475,795
10	1994 Additions	364,964
11	1994 Adjustments	0
12	**12/31/94 Balance**	840,759
13	1995 Additions	661,460
14	1995 Adjustments	0
15	**12/31/95 Balance**	1,502,219
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	840,759
20	Jan	840,759
21	Feb	840,759
22	Mar	1,006,123
23	Apr	1,006,123
24	May	1,006,123
25	Jun	1,171,488
26	Jul	1,171,488
27	Aug	1,171,488
28	Sep	1,336,853
29	Oct	1,336,853
30	Nov	1,336,853
31	Ending Balance 12/31/95	1,502,218
32	Average Balance	1,171,489
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	1,171,489

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

(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	3,882,957	0	3,882,957	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	485,371	0	485,371	

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	325,598,236	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)	(81,364,671)	(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	(1,524,068)	(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	6,826,348	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	2,845,882	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															

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	3,826,103	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	314,269	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	8,327,146	8,512,470	8,203,188	8,391,563	8,909,593	8,526,714
44															
45	Unamortized Debt Issue Cost	2,358,722	2,304,853	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	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,156	777,358	1,106,515	1,194,987	1,315,668	1,854,961	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	1,987,727	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	6,166,885	6,198,909	6,230,933	5,969,483
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	12,880,077	13,451,362
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	3,803,896
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	33,832,076	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	305,398,529	304,654,667	303,633,984	305,198,639	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	6,041,066	6,179,495	6,061,408	6,403,899	6,468,701	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	79,236,304	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	24,198,250	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	79,907,981	78,879,053	78,849,886	78,820,786	78,791,425	78,444,333	80,129,212
10															
11	TOTAL LONG TERM DEBT	105,010,340	104,958,554	104,931,529	104,903,359	104,690,043	104,661,580	104,132,970	104,104,211	103,075,303	103,048,245	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	182,282,578	182,348,142	182,869,714	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,986,370	1,797,301	1,914,161	1,982,851	2,074,810	1,762,127	1,787,900	1,486,805	1,402,219	1,380,611	1,785,200	2,692,343
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	2,039,858
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	3,902,620	4,159,380	2,412,421	2,967,857	3,511,685	4,163,766	4,585,178	4,954,773	5,597,553	6,002,174	4,647,215	4,406,982	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	1,342,836	1,718,543	1,739,628
22	Other Accrued Interest	50,275	52,110	52,275	52,440	52,605	52,772	52,938	53,108	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	1,782,971	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	15,181,958	13,959,899	13,723,991	14,896,545	15,385,666	14,699,966	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	6,191,580	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	2,703,980	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	98,784,911	99,046,771	99,299,806	99,553,591	99,808,669	100,089,812	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	(23,786,868)	(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	1,400,696	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	110,639,581	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,860	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,654,667	303,633,984	305,198,639	306,311,119	306,474,078	309,214,085	306,570,488

5/30/95 10:12 AM A19W2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

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)
	12/31/91 Balance per Order No. 93-0423			12/31/91 Balance per Order No. 93-0423	0	
1	Dated 3/22/93	0		Dated 3/22/93		
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance	0		12/31/91 Adjusted Balance	0	
4				1992 Amortization Expense	0	
5	12/31/92 Balance	0		12/31/92 BALANCE	0	
6				1993 Amortization Expense	0	
7	12/31/93 Balance	0		12/31/93 BALANCE	0	
8				1994 Amortization Expense	0	
9	12/31/94 Balance	0		12/31/94 BALANCE	0	
10				1995 Amortization Expense	0	
11	12/31/95 Balance	0	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 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:			
16	Average Balance	0	Above	
17	Composite Non-Used & Useful Plant in Service - % (1)	0.00%	A-6 (S)	
18	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
19	Average Balance	0	Above	
20	Composite Non-Used & Useful Accumulated Amortization - % (1)	0.00%	A-10 (S)	
21	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
22	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

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

SCHEDULE OF OTHER - SEWER - 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.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

(1)		(2)	(3)	(4)
		TOTAL DEFERRED DEBITS		
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/94 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/95 Balance	0	0	0
15	**Total Amortization Expense 12/31/95**		0	
16	**Average Rate Base Balance 12/31/95**			0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

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

(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 Sewer Sales	7,422,874	0	7,422,874	2,069,634	9,492,508	27.88%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	7,422,874	0	7,422,874	2,069,634	9,492,508		
5 OPERATING EXPENSES							
6 Operation and Maintenance	3,882,957	0	3,882,957	0	3,882,957		B-6(S)
7 Depreciation net of CIAC Amort	1,134,307	0	1,134,307	0	1,134,307		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	1,145,026	(86,342)	1,058,684	93,135 (A)	1,151,819		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	19,688	23,057	42,745	762,436 (B)	805,181		B-17(S),B-2(S)3/3
11 Total Operating Expenses	6,181,978	(63,285)	6,118,693	855,571	6,974,264		
12 NET OPERATING INCOME	1,240,896	63,285	1,304,181	1,214,063	2,518,244		
13 *RATE BASE*	19,395,391	526,121	19,911,512		19,911,512		A-2(S)
14 RATE OF RETURN	6.40%		6.55%		12.65%		D-1(S)

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 SEWER 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-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(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	Sewer Sales	7,422,874	0	7,422,874	1,116,776		8,539,650	15.05%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	7,422,874	0	7,422,874	1,116,776		8,539,650		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	3,882,957	0	3,882,957	0		3,882,957		B-6(S)
7	Depreciation net of CIAC Amort	1,134,307	0	1,134,307	0		1,134,307		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	1,145,026	(86,342)	1,058,684	50,255	(A)	1,108,939		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	19,688	23,057	42,745	411,410	(B)	454,155		B-17(S),B-2(S)3/3
11	Total Operating Expenses	6,181,978	(63,285)	6,118,693	461,665		6,580,358		
12	**NET OPERATING INCOME**	1,240,896	63,285	1,304,181	655,111		1,959,292		
13	**RATE BASE**	19,385,391	526,121	19,911,512			19,911,512		A-2(S)
14	**RATE OF RETURN**	6.40%		6.55%			9.84%		D-1(S)

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 SEWER 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 revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	17.92%	D-1(S)	
3	Rate of Return (%)	9.84%	12.65%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	19,911,512	19,911,512	A-2(S)	
6	Required Income (L3 x L5)	1,959,293	2,518,246		
7	Adjusted Income Under Present Rates	1,304,181	1,304,181	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	655,112	1,214,065		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	1,066,523	1,976,500		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	1,116,778	2,069,634		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	1,066,523	1,976,500		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	411,411	762,435		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	50,255	93,134		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	655,112	1,214,065		B-2(S)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 SEWER 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(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
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-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. Property Tax Adjustment for New Acquisitions	3,914	
37			
38	2. Non Used and Useful Property Tax Add-back	73,650	
39			
40	3. Non Used and Useful Property Taxes	(163,906)	
41			
42		(86,342)	
43	**F. INCOME TAXES:**		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	23,057	
45			
46	2.	0	
47			
48		23,057	
49	**TOTAL SEWER INCOME ADJUSTMENTS**		
50		(63,285)	
51			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	Account No. and Description	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	41,858	0	41,858
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	24,120	0	24,120
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	4,098,368	0	4,098,368
9	522.2 Measured - Commercial	1,691,304	0	1,691,304
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	1,514,383	0	1,514,383
13	Subtotal Sewer Sales	7,370,033	0	7,370,033
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	52,841	0	52,841
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	52,841	0	52,841
20	**TOTAL SEWER SALES**	7,422,874	0	7,422,874
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	7,422,874	0	7,422,874

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

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	701 Salaries & Wages - Employees	1,086,903	0	1,086,903	595,195	0	595,195	135,846	0	135,846	356,062	0	356,062
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	269,915	0	269,915	147,809	0	147,809	33,685	0	33,685	88,421	0	88,421
4	710 Purchased Sewage Treatment	1,166,136	0	1,166,136	1,166,136	0	1,166,136	0	0	0	0	0	0
5	711 Sludge Removal Expense	60,714	0	60,714	60,714	0	60,714	0	0	0	0	0	0
6	715 Purchased Power	365,310	0	365,310	358,500	0	358,500	471	0	471	6,339	0	6,339
7	716 Fuel for Power Production	4,185	0	4,185	4,185	0	4,185	0	0	0	0	0	0
8	718 Chemicals	143,500	0	143,500	143,500	0	143,500	0	0	0	0	0	0
9	720 Materials & Supplies	291,030	0	291,030	266,596	0	266,596	7,491	0	7,491	16,943	0	16,943
10	731 Contractual Services - Eng.	13,249	0	13,249	10,413	0	10,413	0	0	0	2,836	0	2,836
11	732 Contractual Services - Acct.	15,059	0	15,059	0	0	0	0	0	0	15,059	0	15,059
12	733 Contractual Services - Legal	9,074	0	9,074	0	0	0	0	0	0	9,074	0	9,074
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	59,910	0	59,910	36,508	0	36,508	0	0	0	23,402	0	23,402
15	741 Rental of Real Building/Real Property	13,464	0	13,464	0	0	0	0	0	0	13,464	0	13,464
16	742 Rental of Equipment	16,046	0	16,046	15,430	0	15,430	0	0	0	616	0	616
17	750 Transportation Expense	38,917	0	38,917	27,033	0	27,033	5,300	0	5,300	6,584	0	6,584
18	756 Insurance - Vehicle	10,323	0	10,323	0	0	0	0	0	0	10,323	0	10,323
19	757 Insurance - General Liability	21,219	0	21,219	0	0	0	0	0	0	21,219	0	21,219
20	758 Insurance - Workman's Comp	19,445	0	19,445	10,648	0	10,648	2,427	0	2,427	6,370	0	6,370
21	759 Insurance - Other	2,107	0	2,107	0	0	0	0	0	0	2,107	0	2,107
22	760 Advertising Expense	2,298	0	2,298	0	0	0	0	0	0	2,298	0	2,298
23	766 Reg. Comm. Exp. - Rate Case Amort.	49,627	0	49,627	0	0	0	0	0	0	49,627	0	49,627
24	767 Reg. Comm. Exp. - Other	5,110	0	5,110	0	0	0	0	0	0	5,110	0	5,110
25	770 Bad Debt Expense	18,436	0	18,436	0	0	0	18,436	0	18,436	0	0	0
26	775 Miscellaneous Expenses	200,979	0	200,979	50,271	0	50,271	46,241	0	46,241	104,467	0	104,467
27	**TOTAL SEWER O & M EXPENSES**	3,882,957	0	3,882,957	2,892,938	0	2,892,938	249,696	0	249,696	740,322	0	740,322

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.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-6(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(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	701.1-.8 Salaries & Wages - Employees	91,200	82,207	94,726	90,694	91,522	89,489	92,570	91,309	89,630	92,324	89,574	91,656	1,086,903	0	1,086,903
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	22,648	20,415	23,524	22,522	22,726	22,223	22,988	22,675	22,258	22,927	22,244	22,762	269,914	0	269,914
4	710.1-.8 Purchased Sewage Treatment	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	1,166,136	0	1,166,136
5	711.1-.8 Sludge Removal Expenses	6,489	5,925	6,445	6,725	7,215	4,615	3,785	3,965	3,785	3,965	4,115	3,685	60,714	0	60,714
6	715.1-.8 Purchased Power	33,616	34,281	35,167	34,136	29,327	28,641	27,866	28,226	27,638	26,861	28,431	31,119	365,310	0	365,310
7	716.1-.8 Fuel for Power Production	60	1,097	60	60	600	56	60	60	1,950	60	60	60	4,185	0	4,185
8	718.1-.8 Chemicals	10,648	14,458	14,272	10,943	10,964	11,956	11,414	10,939	14,254	11,963	11,556	10,113	143,500	0	143,500
9	720.1-.8 Materials & Supplies	15,104	19,920	27,710	17,104	29,102	26,993	34,357	39,012	24,568	24,769	18,205	14,163	291,030	0	291,030
10	731.1-.8 Contractual Services - Eng.	1,109	1,091	1,110	1,110	1,106	1,103	1,105	1,105	1,102	1,107	1,099	1,102	13,249	0	13,249
11	732.1-.8 Contractual Services - Acct.	1,239	1,191	1,291	1,269	1,269	1,252	1,262	1,264	1,249	1,278	1,230	1,246	15,059	0	15,059
12	733.1-.8 Contractual Services - Legal	747	717	778	777	764	755	761	762	752	769	741	752	9,074	0	9,074
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	7,094	4,501	4,881	5,099	4,511	4,648	5,234	4,490	4,806	5,102	4,710	4,833	59,909	0	59,909
15	741.1-.8 Rental of Real Building/Real Property	1,106	1,064	1,154	1,152	1,133	1,120	1,129	1,130	1,116	1,141	1,099	1,116	13,464	0	13,464
16	742.1-.8 Rental of Equipment	1,204	1,516	1,350	1,200	1,349	1,518	1,199	1,349	1,518	1,199	1,347	1,298	16,046	0	16,046
17	750.1-.8 Transportation Expense	3,271	3,170	3,269	3,254	3,244	3,230	3,260	3,241	3,229	3,260	3,228	3,243	38,917	0	38,917
18	756.1-.8 Insurance - Vehicle	850	816	885	863	869	859	865	867	856	875	843	868	10,323	0	10,323
19	757.1-.8 Insurance - General Liability	1,746	1,678	1,819	1,816	1,786	1,765	1,779	1,781	1,759	1,788	1,733	1,759	21,219	0	21,219
20	758.1-.8 Insurance - Workman's Comp (2)	1,832	1,471	1,695	1,623	1,637	1,601	1,856	1,634	1,603	1,852	1,802	1,640	19,445	0	19,445
21	759.1-.8 Insurance - Other	173	167	181	180	177	175	177	177	175	179	172	175	2,107	0	2,107
22	760.1-.8 Advertising Expense	189	182	197	197	193	191	193	193	191	195	188	191	2,298	0	2,298
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	4,084	3,923	4,255	4,247	4,177	4,126	4,160	4,166	4,115	4,205	4,053	4,114	49,627	0	49,627
24	767.1-.8 Reg. Comm. Exp. - Other	421	404	438	437	430	425	428	429	424	433	417	424	5,110	0	5,110
25	770.1-.8 Bad Debt Expense	1,541	1,407	1,559	1,548	1,551	1,531	1,574	1,557	1,517	1,576	1,520	1,554	18,436	0	18,436
26	775.1-.8 Miscellaneous Expenses	17,390	15,728	17,763	16,772	16,586	16,415	16,967	16,504	16,467	17,257	16,475	16,654	200,979	0	200,979
27	TOTAL SEWER O & M EXPENSES	320,742	314,505	341,727	320,945	329,418	321,870	331,967	334,013	322,140	322,114	311,818	311,696	3,882,956	0	3,882,956

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.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-6(S)
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	701.1-.6 Salaries & Wages - Employees	50,557	43,705	52,726	48,832	50,138	48,608	51,141	49,968	48,944	50,555	49,311	50,710	595,195	0	595,195
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	12,555	10,854	13,094	12,127	12,451	12,071	12,700	12,409	12,155	12,555	12,246	12,593	147,809	0	147,809
4	710.1-.6 Purchased Sewage Treatment	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	1,166,136	0	1,166,136
5	711.1-.6 Sludge Removal Expenses	6,489	5,925	6,445	6,725	7,215	4,615	3,785	3,985	3,785	3,985	4,115	3,685	60,714	0	60,714
6	715.1-.6 Purchased Power	33,055	33,744	34,584	33,554	28,754	28,075	27,294	27,654	27,074	26,284	27,874	30,554	358,500	0	358,500
7	716.1-.6 Fuel for Power Production	60	1,097	60	60	600	58	60	60	1,950	60	60	60	4,185	0	4,185
8	718.1-.6 Chemicals	10,848	14,458	14,272	10,943	10,964	11,956	11,414	10,939	14,254	11,963	11,556	10,113	143,500	0	143,500
9	720.1-.6 Materials & Supplies	13,083	18,009	25,623	15,025	27,045	24,962	32,297	36,958	22,546	22,718	18,204	12,127	266,596	0	266,596
10	731.1-.6 Contractual Services - Eng.	876	867	867	867	867	867	867	867	867	867	867	867	10,413	0	10,413
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	5,166	2,851	2,875	3,086	2,541	2,702	3,272	2,526	2,866	3,119	2,799	2,883	36,508	0	36,508
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	1,153	1,467	1,297	1,147	1,297	1,467	1,147	1,297	1,467	1,147	1,297	1,247	15,430	0	15,430
17	750.1-.6 Transportation Expense	2,286	2,245	2,276	2,245	2,243	2,243	2,256	2,241	2,247	2,248	2,251	2,251	27,033	0	27,033
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	904	782	943	874	897	870	915	894	876	904	882	907	10,848	0	10,848
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	4,927	3,940	4,695	3,949	3,902	3,865	4,262	3,831	4,000	4,452	4,131	4,097	50,271	0	50,271
27	TOTAL SEWER DIRECT O & M EXPENSES	236,940	236,921	257,135	236,622	246,093	239,556	248,587	250,786	240,208	238,035	230,772	229,282	2,892,936	0	2,892,936

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.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-8(S)
Page 4 Of 9
Preparer: Kimball

Line No.	(1) Account No.	Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	11,340	10,353	11,471	11,389	11,414	11,266	11,580	11,453	11,184	11,886	11,187	11,432	135,646	0	135,646
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	2,816	2,571	2,848	2,828	2,835	2,798	2,876	2,844	2,772	2,950	2,778	2,839	33,995	0	33,995
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	38	36	40	40	40	39	40	40	39	40	39	40	471	0	471
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	626	572	633	629	630	622	640	633	617	840	618	631	7,491	0	7,491
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	443	404	448	445	446	440	452	447	436	453	437	447	5,300	0	5,300
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	203	185	205	204	204	202	207	205	200	207	200	205	2,427	0	2,427
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	1,541	1,407	1,559	1,548	1,551	1,531	1,574	1,557	1,517	1,576	1,520	1,554	18,436	0	18,436
26	775.7	Miscellaneous Expenses	3,866	3,529	3,910	3,882	3,891	3,841	3,948	3,904	3,806	3,954	3,813	3,897	46,241	0	46,241
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	20,874	19,057	21,115	20,964	21,012	20,739	21,316	21,083	20,551	21,349	20,592	21,044	249,696	0	249,696

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.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-6(S)
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 EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	29,303	28,149	30,530	30,473	29,970	29,615	29,850	29,888	29,522	30,171	29,076	29,516	356,062	0	356,062
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	7,277	6,990	7,581	7,567	7,442	7,354	7,413	7,422	7,331	7,492	7,220	7,330	88,421	0	88,421
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	522	501	544	543	534	527	531	532	526	537	516	526	6,339	0	6,339
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	1,394	1,339	1,453	1,450	1,426	1,409	1,420	1,422	1,405	1,436	1,384	1,404	16,943	0	16,943
10	731.8	Contractual Services - Eng.	233	224	243	243	239	236	238	238	235	240	232	235	2,836	0	2,836
11	732.8	Contractual Services - Acct.	1,239	1,191	1,291	1,289	1,268	1,252	1,262	1,264	1,249	1,276	1,230	1,248	15,059	0	15,059
12	733.8	Contractual Services - Legal	747	717	778	777	764	755	761	762	752	769	741	752	9,074	0	9,074
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	1,926	1,850	2,007	2,003	1,970	1,946	1,962	1,964	1,940	1,983	1,911	1,940	23,402	0	23,402
15	741.8	Rental of Real Building/Real Property	1,108	1,064	1,154	1,152	1,133	1,120	1,129	1,130	1,116	1,141	1,099	1,116	13,464	0	13,464
16	742.8	Rental of Equipment	51	49	53	53	52	51	52	52	51	52	50	51	616	0	616
17	750.8	Transportation Expense	542	521	565	564	554	548	552	553	546	558	536	546	6,584	0	6,584
18	756.8	Insurance - Vehicle	850	816	885	883	869	859	865	867	856	875	843	856	10,323	0	10,323
19	757.8	Insurance - General Liability	1,746	1,678	1,819	1,816	1,786	1,765	1,779	1,781	1,759	1,798	1,733	1,759	21,219	0	21,219
20	758.8	Insurance - Workman's Comp	524	504	546	545	536	530	534	535	528	540	520	528	6,370	0	6,370
21	759.8	Insurance - Other	173	167	181	180	177	175	177	177	175	179	172	175	2,107	0	2,107
22	760.8	Advertising Expense	189	182	197	197	193	191	193	193	191	195	188	191	2,298	0	2,298
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	4,084	3,923	4,255	4,247	4,177	4,126	4,160	4,166	4,115	4,205	4,053	4,114	49,827	0	49,827
24	767.8	Reg. Comm. Exp. - Other	421	404	438	437	430	425	428	429	424	433	417	424	5,110	0	5,110
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	8,597	8,259	8,957	8,941	8,793	8,689	8,758	8,769	8,662	8,852	8,531	8,860	104,467	0	104,467
27	TOTAL SEWER ALLOCATED A & G EXPENSES		60,927	58,527	63,477	63,359	62,314	61,575	62,064	62,143	61,381	62,731	60,454	61,369	740,322	0	740,322

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.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-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(S)

Line No.	(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
			TOTAL UTILITY ADJUSTMENTS TO O & M EXPENSES										
1	701.1-.8 Salaries & Wages - Employees	1,086,903	0	0	0	0	0	0	0	0	0	0	1,086,903
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits	269,915	0	0	0	0	0	0	0	0	0	0	269,915
4	710.1-.8 Purchased Sewage Treatment	1,166,136	0	0	0	0	0	0	0	0	0	0	1,166,136
5	711.1-.8 Sludge Removal Expenses	60,714	0	0	0	0	0	0	0	0	0	0	60,714
6	715.1-.8 Purchased Power	365,310	0	0	0	0	0	0	0	0	0	0	365,310
7	716.1-.8 Fuel for Power Production	4,185	0	0	0	0	0	0	0	0	0	0	4,185
8	718.1-.8 Chemicals	143,500	0	0	0	0	0	0	0	0	0	0	143,500
9	720.1-.8 Materials & Supplies	291,030	0	0	0	0	0	0	0	0	0	0	291,030
10	731.1-.8 Contractual Services - Eng.	13,249	0	0	0	0	0	0	0	0	0	0	13,249
11	732.1-.8 Contractual Services - Acct.	15,059	0	0	0	0	0	0	0	0	0	0	15,059
12	733.1-.8 Contractual Services - Legal	9,074	0	0	0	0	0	0	0	0	0	0	9,074
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	59,910	0	0	0	0	0	0	0	0	0	0	59,910
15	741.1-.8 Rental of Real Building/Real Property	13,464	0	0	0	0	0	0	0	0	0	0	13,464
16	742.1-.8 Rental of Equipment	16,046	0	0	0	0	0	0	0	0	0	0	16,046
17	750.1-.8 Transportation Expense	38,917	0	0	0	0	0	0	0	0	0	0	38,917
18	756.1-.8 Insurance - Vehicle	10,323	0	0	0	0	0	0	0	0	0	0	10,323
19	757.1-.8 Insurance - General Liability	21,219	0	0	0	0	0	0	0	0	0	0	21,219
20	758.1-.8 Insurance - Workman's Comp	19,445	0	0	0	0	0	0	0	0	0	0	19,445
21	759.1-.8 Insurance - Other	2,107	0	0	0	0	0	0	0	0	0	0	2,107
22	760.1-.8 Advertising Expense	2,298	0	0	0	0	0	0	0	0	0	0	2,298
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	49,627	0	0	0	0	0	0	0	0	0	0	49,627
24	767.1-.8 Reg. Comm. Exp. - Other	5,110	0	0	0	0	0	0	0	0	0	0	5,110
25	770.1-.8 Bad Debt Expense	18,436	0	0	0	0	0	0	0	0	0	0	18,436
26	775.1-.8 Miscellaneous Expenses	200,979	0	0	0	0	0	0	0	0	0	0	200,979
27	TOTAL SEWER O & M EXPENSES	3,882,957	0	0	0	0	0	0	0	0	0	0	3,882,957

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.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-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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										Net Adjustments	Total Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	595,195	0	0	0	0	0	0	0	0	0	0	595,195
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	147,809	0	0	0	0	0	0	0	0	0	0	147,809
4	710.1-.6 Purchased Sewage Treatment	1,166,136	0	0	0	0	0	0	0	0	0	0	1,166,136
5	711.1-.6 Sludge Removal Expenses	60,714	0	0	0	0	0	0	0	0	0	0	60,714
6	715.1-.6 Purchased Power	358,500	0	0	0	0	0	0	0	0	0	0	358,500
7	716.1-.6 Fuel for Power Production	4,185	0	0	0	0	0	0	0	0	0	0	4,185
8	718.1-.6 Chemicals	143,500	0	0	0	0	0	0	0	0	0	0	143,500
9	720.1-.6 Materials & Supplies	266,596	0	0	0	0	0	0	0	0	0	0	266,596
10	731.1-.6 Contractual Services - Eng.	10,413	0	0	0	0	0	0	0	0	0	0	10,413
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	36,508	0	0	0	0	0	0	0	0	0	0	36,508
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	15,430	0	0	0	0	0	0	0	0	0	0	15,430
17	750.1-.6 Transportation Expense	27,033	0	0	0	0	0	0	0	0	0	0	27,033
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	10,648	0	0	0	0	0	0	0	0	0	0	10,648
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	50,271	0	0	0	0	0	0	0	0	0	0	50,271
27	TOTAL SEWER DIRECT O & M EXPENSES	2,892,938	0	0	0	0	0	0	0	0	0	0	2,892,938

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.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-6(S)
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										Net Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	135,646	0	0	0	0	0	0	0	0	0	0	135,646
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	33,685	0	0	0	0	0	0	0	0	0	0	33,685
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	471	0	0	0	0	0	0	0	0	0	0	471
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	7,491	0	0	0	0	0	0	0	0	0	0	7,491
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	5,300	0	0	0	0	0	0	0	0	0	0	5,300
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	2,427	0	0	0	0	0	0	0	0	0	0	2,427
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	18,436	0	0	0	0	0	0	0	0	0	0	18,436
26	775.7	Miscellaneous Expenses	46,241	0	0	0	0	0	0	0	0	0	0	46,241
27		TOTAL SEWER CUSTOMER ACCOUNT EXPENSES	249,696	0	0	0	0	0	0	0	0	0	0	249,696

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.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-6(S)
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Preparer: Kimball

Line No.	(1) Account No. and Name		(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
1	701.8	Salaries & Wages - Employees	356,082	0	0	0	0	0	0	0	0	0	0	356,082
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	88,421	0	0	0	0	0	0	0	0	0	0	88,421
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	6,339	0	0	0	0	0	0	0	0	0	0	6,339
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	16,943	0	0	0	0	0	0	0	0	0	0	16,943
10	731.8	Contractual Services - Eng.	2,836	0	0	0	0	0	0	0	0	0	0	2,836
11	732.8	Contractual Services - Acct.	15,059	0	0	0	0	0	0	0	0	0	0	15,059
12	733.8	Contractual Services - Legal	9,074	0	0	0	0	0	0	0	0	0	0	9,074
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	23,402	0	0	0	0	0	0	0	0	0	0	23,402
15	741.8	Rental of Real Building/Real Property	13,464	0	0	0	0	0	0	0	0	0	0	13,464
16	742.8	Rental of Equipment	616	0	0	0	0	0	0	0	0	0	0	616
17	750.8	Transportation Expense	8,584	0	0	0	0	0	0	0	0	0	0	8,584
18	756.8	Insurance - Vehicle	10,323	0	0	0	0	0	0	0	0	0	0	10,323
19	757.8	Insurance - General Liability	21,219	0	0	0	0	0	0	0	0	0	0	21,219
20	758.8	Insurance - Workmen's Comp	6,370	0	0	0	0	0	0	0	0	0	0	6,370
21	759.8	Insurance - Other	2,107	0	0	0	0	0	0	0	0	0	0	2,107
22	760.8	Advertising Expense	2,298	0	0	0	0	0	0	0	0	0	0	2,298
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	49,627	0	0	0	0	0	0	0	0	0	0	49,627
24	767.8	Reg. Comm. Exp. - Other	5,110	0	0	0	0	0	0	0	0	0	0	5,110
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	104,467	0	0	0	0	0	0	0	0	0	0	104,467
27	TOTAL SEWER A & G EXPENSES		740,322	0	0	0	0	0	0	0	0	0	0	740,322

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* due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.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-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	750.1-.8	Transportation Expense	969,363	1,086,903	117,540	12.13%
2	711.1-.8	Sludge Removal	0	0	0	0.00%
3	703.1-.8	Employee Pensions & Benefits	232,355	269,915	37,560	16.16%
4	701.1-.8	Salaries & Wages - Employees	776,938	1,166,136	389,198	50.09%
5	741.1-.8	Rental of Real Building/Real Property	50,786	60,714	9,928	19.55%
6	742.1-.8	Rental of Equipment	346,731	365,310	18,579	5.36%
7	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	3,966	4,185	219	5.52%
8	767.1-.8	Reg. Comm. Exp. - Other	135,726	143,500	7,774	5.73%
9	710.1-.8	Purchased Sewer	328,888	291,030	(37,858)	(11.51%)
10	715.1-.8	Purchased Power	10,404	13,249	2,845	27.35%
11	775.1-.8	Miscellaneous Expenses	13,913	15,059	1,146	8.24%
12	720.1-.8	Materials & Supplies	11,030	9,074	(1,956)	(17.73%)
13	758.1-.8	Insurance - Workman's Comp	0	0	0	0.00%
14	756.1-.8	Insurance - Vehicle	174,482	59,910	(114,572)	(65.66%)
15	759.1-.8	Insurance - Other	12,013	13,464	1,451	12.08%
16	757.1-.8	Insurance - General Liability	6,209	16,046	9,837	158.43%
17	716.1-.8	Fuel for Power Production	36,314	38,917	2,603	7.17%
18	704.1-.8	Employee Pensions & Benefits	9,133	10,323	1,190	13.03%
19	735.1-.8	Contractual Services - Other	20,896	21,219	324	1.55%
20	734.1-.8	Contractual Services - Mgmt Fees	17,256	19,445	2,188	12.68%
21	733.1-.8	Contractual Services - Legal	1,896	2,107	210	11.08%
22	731.1-.8	Contractual Services - Eng.	2,252	2,298	46	2.06%
23	732.1-.8	Contractual Services - Acct.	49,627	49,627	0	0.00%
24	718.1-.8	Chemicals	7,405	5,110	(2,295)	(30.99%)
25	770.1-.8	Bad Debt Expense	10,170	18,436	8,266	81.28%
26	760.1-.8	Advertising Expense	141,140	200,979	59,838	42.40%
27		TOTAL SEWER O & M EXPENSES	3,368,893	3,882,957	514,064	15.26%
28		TOTAL (LESS ACCTS 766 & 767)	3,311,861	3,828,219	516,358	15.59%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.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-6(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.6	Salaries & Wages - Employees	513,789	595,195	81,406	15.84%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	123,154	147,809	24,655	20.02%
4	710.1-.6	Purchased Sewer	776,938	1,166,136	389,198	50.09%
5	711.1-.6	Sludge Removal	50,786	60,714	9,928	19.55%
6	715.1-.6	Purchased Power	340,899	358,500	17,601	5.16%
7	716.1-.6	Fuel for Power Production	3,966	4,185	219	5.52%
8	718.1-.6	Chemicals	135,726	143,500	7,774	5.73%
9	720.1-.6	Materials & Supplies	304,124	266,596	(37,528)	(12.34%)
10	731.1-.6	Contractual Services - Eng.	10,404	10,413	9	0.09%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	136,063	36,508	(99,555)	(73.17%)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	5,443	15,430	9,987	183.48%
17	750.1-.6	Transportation Expense	29,001	27,033	(1,968)	(6.79%)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	9,147	10,648	1,501	16.41%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	24,962	50,271	25,309	101.39%
27	TOTAL SEWER O & M EXPENSES		2,464,402	2,892,938	428,536	17.39%
28	TOTAL (LESS ACCTS 766 & 767)		2,464,402	2,892,938	428,536	17.39%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.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-6(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.7	Salaries & Wages - Employees	133,928	135,646	1,718	1.28%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	32,103	33,685	1,582	4.93%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	510	471	(40)	(7.74%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	8,010	7,491	(519)	(6.48%)
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	1,164	0	(1,164)	(100.00%)
16	742.1-.7	Rental of Equipment	28	0	(28)	(100.00%)
17	750.1-.7	Transportation Expense	3,266	5,300	2,033	62.25%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	2,384	2,427	43	1.79%
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	10,170	18,436	8,266	81.28%
26	775.1-.7	Miscellaneous Expenses	9,550	46,241	36,691	384.20%
27		TOTAL SEWER O & M EXPENSES	201,114	249,696	48,582	24.16%
28		TOTAL (LESS ACCTS 766 & 767)	201,114	249,696	48,582	24.16%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.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-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.7 Salaries & Wages - Employees	321,646	356,062	34,416	10.70%
2	703.1-.7 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7 Employee Pensions & Benefits	77,099	88,421	11,322	14.69%
4	710.1-.7 Purchased Sewer	0	0	0	0.00%
5	711.1-.7 Sludge Removal	0	0	0	0.00%
6	715.1-.7 Purchased Power	5,322	6,339	1,018	19.13%
7	716.1-.7 Fuel for Power Production	0	0	0	0.00%
8	718.1-.7 Chemicals	0	0	0	0.00%
9	720.1-.7 Materials & Supplies	16,753	16,943	190	1.13%
10	731.1-.7 Contractual Services - Eng.	0	2,836	2,836	100.00%
11	732.1-.7 Contractual Services - Acct.	13,913	15,059	1,146	8.24%
12	733.1-.7 Contractual Services - Legal	11,030	9,074	(1,956)	(17.73%)
13	734.1-.7 Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7 Contractual Services - Other	38,419	23,402	(15,017)	(39.09%)
15	741.1-.7 Rental of Real Building/Real Property	10,848	13,464	2,616	24.11%
16	742.1-.7 Rental of Equipment	738	616	(122)	(16.52%)
17	750.1-.7 Transportation Expense	4,047	6,584	2,538	62.71%
18	756.1-.7 Insurance - Vehicle	9,133	10,323	1,190	13.03%
19	757.1-.7 Insurance - General Liability	20,896	21,219	324	1.55%
20	758.1-.7 Insurance - Workman's Comp	5,725	6,370	645	11.26%
21	759.1-.7 Insurance - Other	1,896	2,107	210	11.08%
22	760.1-.7 Advertising Expense	2,252	2,298	46	2.06%
23	766.1-.7 Reg. Comm. Exp. - Rate Case Amort.	49,627	49,627	0	0.00%
24	767.1-.7 Reg. Comm. Exp. - Other	7,405	5,110	(2,295)	(30.99%)
25	770.1-.7 Bad Debt Expense	0	0	0	0.00%
26	775.1-.7 Miscellaneous Expenses	106,628	104,467	(2,161)	(2.03%)
27	**TOTAL SEWER O & M EXPENSES**	703,377	740,322	36,946	5.25%
28	**TOTAL (LESS ACCTS 766 & 767)**	646,345	685,584	39,240	6.07%

NOTE: See Volume II for variance explanations.

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(S)
Page 1 of 1
Preparer: Kimball

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

ANALYSIS OF RATE CASE EXPENSE - 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(S)
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	(B) Sewer
15				
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	Uniform	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	$49,827
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 SEWER 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(S)
Page 1 of 1
Preparer: Kimball

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

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

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

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.

(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-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-6 (S)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (S)
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-6 (S)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (S)

Note May not cross foot due to rounding

SCHEDULE OF NET SEWER 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-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1995 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE 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**									
2	351.1 Organization	52,337	40	2.50%	1,308	0	1,308	0.00%	0	1,308
3	352.1 Franchises	5,408	40	2.50%	135	0	135	0.00%	0	135
4	389.1 Other Plant & Misc. Equipment	10	18	5.56%	0	0	0	0.00%	0	0
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	160,094	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	41,443	32	3.13%	1,297	0	1,297	7.40%	96	1,201
8	360.2 Collection Sewers - Force	816,899	30	3.33%	26,139	0	26,139	9.33%	2,439	23,700
9	361.2 Collection Sewers - Gravity	17,366,288	45	2.22%	385,641	0	385,641	30.92%	119,248	266,393
10	362.2 Special Collecting	1,807	40	2.50%	45	0	45	0.00%	0	45
11	363.2 Services to Customers	1,312,845	38	2.63%	34,508	0	34,508	0.00%	0	34,508
12	364.2 Flow Measuring Devices	126,076	5	20.00%	24,596	0	24,596	0.00%	0	24,596
13	365.2 Flow Measuring Installation	2,759	38	2.63%	73	0	73	0.00%	0	73
14	389.2 Other Plant & Misc. Equipment	8	18	5.56%	0	0	0	0.00%	0	0
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	206,866	32	3.13%	6,479	0	6,479	11.36%	737	5,742
18	370.3 Receiving Wells	775,774	30	3.33%	26,328	0	26,328	15.87%	4,178	22,150
19	371.3 Pumping Equipment	2,301,246	18	5.56%	128,009	0	128,009	12.32%	15,775	112,234
20	389.3 Other Plant & Misc. Equipment	2,487	18	5.56%	138	0	138	52.96%	73	65
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	72,814	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	4,393,979	32	3.13%	136,760	0	136,760	17.17%	23,475	113,285
24	380.4 Treatment & Disposal	12,824,917	18	5.56%	708,305	0	708,305	15.57%	110,293	598,012
25	381.4 Plant Sewers	1,158,095	35	2.86%	33,122	0	33,122	10.87%	3,599	29,523
26	382.4 Outfall Sewer Lines	2,854,911	30	3.33%	95,067	0	95,067	0.16%	151	94,916
27	389.4 Other Plant & Misc. Equipment	2,529,594	18	5.56%	146,205	0	146,205	21.80%	31,878	114,327
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	39,827	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	376,360	40	2.50%	9,409	0	9,409	0.00%	0	9,409
31	390.5 Office Furniture & Equipment	232,176	15	6.67%	15,486	0	15,486	0.00%	0	15,486
32	390.51 Computer Equipment	562,482	6	16.67%	93,766	0	93,766	0.00%	0	93,766
33	391.5 Transportation Equipment	335,988	6	16.67%	56,009	0	56,009	0.00%	0	56,009
34	392.5 Stores Equipment	3,571	18	5.56%	198	0	198	0.00%	0	198
35	393.5 Tools, Shop & Garage Equipment	127,452	16	6.25%	7,966	0	7,966	0.00%	0	7,966
36	394.5 Laboratory Equipment	77,065	15	6.67%	5,140	0	5,140	0.00%	0	5,140
37	395.5 Power Operated Equipment	122,291	12	8.33%	10,187	0	10,187	0.00%	0	10,187
38	396.5 Communication Equipment	63,400	10	10.00%	6,340	0	6,340	0.00%	0	6,340
39	397.5 Miscellaneous Equipment	29,686	15	6.67%	1,980	0	1,980	0.00%	0	1,980
40	398.5 Other Tangible Plant	23,569	10	10.00%	2,357	0	2,357	0.00%	0	2,357
41	**INTANGIBLE PLANT**	57,755		2.50%	1,444	0	1,444	0.00%	0	1,444
42	**COLLECTION PLANT**	19,828,220		2.38%	472,299	0	472,299	25.79%	121,783	350,516
43	**SYSTEM PUMPING PLANT**	3,286,373		4.90%	160,954	0	160,954	12.90%	20,763	140,191
44	**TREATMENT AND DISPOSAL PLANT**	23,934,310		4.68%	1,119,459	0	1,119,459	15.13%	169,396	950,063
45	**GENERAL PLANT**	1,993,868		10.47%	208,838	0	208,838	0.00%	0	208,838
46	**TOTAL DEPRECIATION EXPENSE**	49,100,526		4.00%	1,962,993	0	1,962,993	15.89%	311,942	1,651,051
47	**LESS: AMORTIZATION OF CIAC**				(611,234)	0	(611,234)		(94,490)	(516,744)
48	**NET DEPRECIATION EXPENSE - SEWER**				1,351,759	0	1,351,759		217,452	1,134,307

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

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

SCHEDULE OF NET SEWER 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-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	SEWER 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	7,090,014	4.81%	341,059	0	341,059	0.07%	238	340,821
2	Line/Main Extension Fees	715,796	2.92%	20,901	0	20,901	0.23%	49	20,852
3	Contributed Lines	10,447,357	2.37%	247,258	0	247,258	37.86%	93,600	153,658
4	Contributed Property Other Than Lines	(37,797)	7.53%	(2,845)	0	(2,845)	(21.20%)	603	(3,448)
5	Service Installation Fees	184,083	2.64%	4,861	0	4,861	0.00%	0	4,861
6	TOTAL SEWER CIAC AMORT. EXPENSE	18,399,452		611,234	0	611,234		94,490	516,744

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)
2) Amortization rate and Non-used and Useful percent are calculated at the plant level. Summaries reflect a weighted composite rate.

SCHEDULE OF NET SEWER 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-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER 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	364.2 Flow Measuring Devices	126,076	24,596	19.51%
3	365.2 Flow Measuring Installation	2,759	73	2.63%
4	354.4 Structures & Improvements	4,393,979	136,760	3.11%
5	380.4 Treatment & Disposal	12,824,917	708,305	5.52%
6	381.4 Plant Sewers	1,158,095	33,122	2.86%
7	382.4 Outfall Sewer Lines	2,854,911	95,067	3.33%
8	389.4 Other Plant & Misc. Equipment	2,629,594	146,205	5.56%
9	**COMPOSITE RATE**	23,990,331	1,144,127	4.77%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	41,443	1,297	3.13%
12	360.2 Collection Sewers - Force	816,899	26,139	3.20%
13	361.2 Collection Sewers - Gravity	17,366,288	385,641	2.22%
14	362.2 Special Collecting	1,807	45	2.50%
15	389.2 Other Plant & Misc. Equipment	8	0	2.50%
16	354.3 Structures & Improvements	206,866	6,479	3.13%
17	370.3 Receiving Wells	775,774	26,328	3.39%
18	371.3 Pumping Equipment	2,301,246	128,009	5.56%
19	389.3 Other Plant & Misc. Equipment	2,487	138	5.54%
20	**COMPOSITE RATE**	21,512,818	574,076	2.67%
21	***SERVICE INSTALLATION FEES:***			
22	363.2 Services to Customers	1,312,845	34,508	2.63%
23	**COMPOSITE RATE**	1,312,845	34,508	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	*Plant Capacity Fees (Line 9)*	23,990,331	1,144,127	4.77%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	21,512,818	574,076	2.67%
27	Service Installation Fees (Line 23)	1,312,845	34,508	2.63%
28	**COMPOSITE RATE**	46,815,995	1,752,712	3.74%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

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

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(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%)	334,029	0	334,029	B-4(S)	
2	PAYROLL TAXES: (8.0%)	86,952	0	86,952	B-6(S)	
3	(Adjustments)	0	0	0		
4		0	0	0		
5		0	0	0		
6	TOTAL	86,952	0	86,952		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	724,044	3,914	727,958		
8	Non-used & Useful Property Tax Add-back (1)	0	73,650	73,650		
9	Adjusted Real Estate & Personal Property Tax	724,044	77,564	801,608		
10	Non-used & Useful Percent (2)			20.45%	A-6(S)7/7	
11	Non-used & Useful Amount		(163,906)	(163,906)		
12	TOTAL USED & USEFUL REAL EST. TAXES	724,044	(86,342)	637,702		
14	OTHER:	0	0	0		
15	(Adjustments)	0	0	0		
16		0	0	0		
17		0	0	0		
18	TOTAL	0	0	0		
19	TOTAL TAXES OTHER (PRESENT INCOME)	1,145,026	(86,342)	1,058,684		B-2(S)1/3,2/3

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

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

SCHEDULE OF SEWER 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-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	7,422,874	0	7,422,874	B-4(S)
3	Less:				
4	O & M Expenses	3,882,957	0	3,882,957	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	1,134,307	0	1,134,307	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	1,145,026	(86,342)	1,058,684	B-15(S)
8	Pre-Tax Operating Expenses	6,162,290	(86,342)	6,075,948	
9	**PRE-TAX OPERATING INCOME**	1,260,584	86,342	1,346,926	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	1,260,584	86,342	1,346,926	
12	Less:				
13	Interest Expense:				
14	Rate Base	19,385,391	526,121	19,911,512	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	978,962	26,569	1,005,531	C-3
17	Net Taxable Income (L11 - L16)	281,622	59,773	341,395	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	108,636	23,057	131,693	
20	Less:				
21	Parent Debt Adjustment	76,720	0	76,720	C-1(S)
22	Investment Tax Credit	12,228	0	12,228	C-7(S)
23	**TOTAL INCOME TAXES**	19,687	23,057	42,745	

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

(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 (S)	
2	Last Authorized Amortization Rate	0.00%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

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 Expense (%) (1)	0.00%	0.00%	0.00%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

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

SCHEDULE OF SEWER 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-2 (S)
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	9,113,298	0	9,113,298	A-6 (S)
2	Utility Land & Land Rights	12,280	0	12,280	A-6 (S)
3	Non-Used and Useful	180,042	0	180,042	A-7 (S)
4	Construction Work in Progress (1)	0	194,780	194,780	A-6 (S)
5	Accumulated Depreciation	(2,754,927)	0	(2,754,927)	A-10 (S)
6	CIAC	(9,499,375)	0	(9,499,375)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(30,458)	(30,458)	A-12 (S)
8	Accumulated Amortization of CIAC	2,768,554	0	2,768,554	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(17,842)	0	(17,842)	Vol. II
13	Deferred Taxes	(171,712)	0	(171,712)	C-7 (S)
14	Working Capital Allowance	205,362	0	205,362	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	(164,322)	164,322	0	

Note (1): Consistent with negative rate base treatment in Docket # 920199-WS.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
16	1.	0	0	
17				
18	2.	0	0	
19				
20				
21		0	0	
22	**D. CONSTRUCTION WORK IN PROGRESS:**			
23	1. To zero out Deep Creek negative rate base	194,779	194,779	
24				
25	2.	0	0	
26				
27				
28		194,779	194,779	
29	**E. ACCUMULATED DEPRECIATION:**			A-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1. FPSC Margin Reserve	(60,915)	(30,458)	
38				
39	2.	0	0	
40				
41				
42		(60,915)	(30,458)	
43				
44	**SUBTOTAL**	133,864	164,321	

5/30/95 8:02 AM A03S1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	133.864	164.321	

5/30/95 8:03 AM A03S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service 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 SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	12/31/89 Balance		0
2	12/31/89 Balance Per Consultants Recommendation Per Docket No. 880509-WS		8,337,138
3	Utility Adjustment to ordered balance (1)		0
4	1991 Additions		1,101
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		1,101
8	12/31/91 Balance		8,338,239
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	12/31/92 Balance		8,338,239
16			
17			
18	1993 Additions		26,164
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	291,467
21	1993 Net Additions		317,631
22	12/31/93 Balance		8,655,870
23			
24			
25	1994 Additions		286,331
26	1994 Retirements		13,412
27	1994 Adjustments		0
28	1994 Net Additions		272,918
29	12/31/94 Balance		8,928,788
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(3,625)
32	1995 Additions		411,811
33	1995 Retirements		10,984
34	1995 Adjustments		0
35	1995 Net Additions		400,826
36	12/31/95 Balance		9,325,991
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 SEWER PLANT IN SERVICE BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: WSU / 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-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

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	351.1 Organization	47,187	0	0	0	47,187	0	47,187	47,187	0	47,187
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	398.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	7,929	11,356	0	11,356	19,285	0	19,285	13,607	0	13,607
9	361.2 Collection Sewers - Gravity	8,299,612	0	0	0	8,299,612	0	8,299,612	8,299,612	0	8,299,612
10	362.2 Special Collecting	0	859	0	859	859	0	859	429	0	429
11	363.2 Services to Customers	9,504	0	0	0	9,504	0	9,504	9,504	0	9,504
12	364.2 Flow Measuring Devices	11,339	0	0	0	11,339	0	11,339	11,339	0	11,339
13	365.2 Flow Measuring Installation	2,758	0	0	0	2,758	0	2,758	2,758	0	2,758
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	10,000	0	0	0	10,000	0	10,000	10,000	0	10,000
18	370.3 Receiving Wells	37,486	0	0	0	37,486	0	37,486	37,486	0	37,486
19	371.3 Pumping Equipment	58,324	313,128	(6,000)	307,128	365,452	0	365,452	211,888	0	211,888
20	389.3 Other Plant & Misc. Equipment	2,471	0	0	0	2,471	0	2,471	2,471	0	2,471
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	0	5,624	0	5,624	5,624	0	5,624	2,812	0	2,812
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	2,520	0	0	0	2,520	0	2,520	2,520	0	2,520
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT										
29	353.5 Land & Land Rights	9,467	0	0	0	9,467	0	9,467	9,467	0	9,467
30	354.5 Structures & Improvements	84,405	10,240	(121)	10,120	94,525	0	94,525	89,465	0	89,465
31	390.5 Office Furniture & Equipment	51,497	7,387	0	7,387	58,884	0	58,884	55,191	0	55,191
32	390.51 Computer Equipment	126,874	13,669	0	13,669	140,543	0	140,543	133,708	0	133,708
33	391.5 Transportation Equipment	77,200	10,047	(4,711)	5,336	82,536	0	82,536	79,868	0	79,868
34	392.5 Stores Equipment	838	21	0	21	859	0	859	849	0	849
35	393.5 Tools, Shop & Garage Equipment	28,859	2,888	(12)	2,876	31,735	0	31,735	30,297	0	30,297
36	394.5 Laboratory Equipment	8,192	20,254	0	20,254	28,446	0	28,446	18,319	0	18,319
37	395.5 Power Operated Equipment	28,612	941	(24)	917	29,528	0	29,528	29,070	0	29,070
38	396.5 Communication Equipment	13,017	4,107	0	4,107	17,124	0	17,124	15,071	0	15,071
39	397.5 Miscellaneous Equipment	6,881	467	(116)	351	7,232	0	7,232	7,057	0	7,057
40	398.5 Other Tangible Plant	191	10,823	0	10,823	11,014	0	11,014	5,603	0	5,603
41	INTANGIBLE PLANT	47,187	0	0	0	47,187	0	47,187	47,187	0	47,187
42	COLLECTION PLANT	8,331,141	12,215	0	12,215	8,343,356	0	8,343,356	8,337,248	0	8,337,248
43	SYSTEM PUMPING PLANT	108,281	313,128	(6,000)	307,128	415,410	0	415,410	261,846	0	261,846
44	TREATMENT AND DISPOSAL PLANT	2,520	5,624	0	5,624	8,144	0	8,144	5,332	0	5,332
45	GENERAL PLANT	436,034	80,844	(4,984)	75,861	511,894	0	511,894	473,964	0	473,964
46	TOTAL PLANT IN SERVICE	8,925,163	411,911	(10,984)	400,928	9,325,991	0	9,325,991	9,125,577	0	9,125,577
47	LAND & LAND RIGHTS	9,467	5,624	0	5,624	15,092	0	15,092	12,280	0	12,280
48	TOTAL PIS LESS LAND	8,915,696	406,187	(10,984)	395,203	9,310,899	0	9,310,899	9,113,296	0	9,113,296

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

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	351.1 Organization	47,187	47,187	47,187	47,187	47,187	47,187	47,187	47,187	47,187	47,187	47,187	47,187	47,187	0	47,187
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	7,929	7,929	7,929	7,929	7,929	18,703	18,703	18,703	18,703	18,703	18,703	18,703	19,285	11,356	13,807
9	361.2 Collection Sewers - Gravity	8,299,812	8,299,812	8,299,812	8,299,812	8,299,812	8,299,812	8,299,812	8,299,812	8,299,812	8,299,812	8,299,812	8,299,812	8,299,812	0	8,299,812
10	362.2 Special Collecting	0	0	0	0	0	583	583	583	583	583	583	583	859	859	429
11	363.2 Services to Customers	9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	9,504	0	9,504
12	364.2 Flow Measuring Devices	11,339	11,339	11,339	11,339	11,339	11,339	11,339	11,339	11,339	11,339	11,339	11,339	11,339	0	11,339
13	365.2 Flow Measuring Installation	2,758	2,758	2,758	2,758	2,758	2,758	2,758	2,758	2,758	2,758	2,758	2,758	2,758	0	2,758
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	0	10,000
18	370.3 Receiving Wells	37,486	37,486	37,486	37,486	37,486	37,486	37,486	37,486	37,486	37,486	37,486	37,486	37,486	0	37,486
19	371.3 Pumping Equipment	58,324	58,324	58,324	58,324	332,928	332,928	332,928	332,928	332,928	365,452	365,452	365,452	365,452	307,128	211,888
20	389.3 Other Plant & Misc. Equipment	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	2,471	0	2,471
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	3,816	3,816	3,816	3,816	3,816	3,816	3,816	5,624	5,624	2,812
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	2,520	0	2,520
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	9,467	9,467	9,467	9,467	9,467	9,467	9,467	9,467	9,467	9,467	9,467	9,467	9,467	0	9,467
30	354.5 Structures & Improvements	84,405	84,470	84,597	84,732	84,837	84,889	89,454	89,465	89,465	89,465	89,465	89,465	94,525	10,120	89,465
31	390.5 Office Furniture & Equipment	51,497	51,545	51,636	51,737	51,813	51,851	55,144	55,152	55,152	55,152	55,152	55,152	58,884	7,387	55,191
32	390.51 Computer Equipment	126,874	126,981	127,131	127,317	127,457	127,527	133,622	133,637	133,637	133,637	133,637	133,637	140,543	13,669	133,706
33	391.5 Transportation Equipment	77,200	77,264	77,366	77,360	77,434	77,485	81,913	81,913	81,913	81,913	81,913	81,913	82,536	5,336	79,868
34	392.5 Stores Equipment	836	836	836	839	839	839	849	849	849	849	849	849	859	21	849
35	393.5 Tools, Shop & Garage Equipment	28,859	28,877	28,913	28,952	28,982	28,996	30,264	30,287	30,287	30,287	30,287	30,287	31,735	2,878	30,297
36	394.5 Laboratory Equipment	8,192	8,222	8,573	8,848	9,057	9,160	18,191	18,214	18,214	18,214	18,214	18,214	28,446	20,254	18,319
37	395.5 Power Operated Equipment	28,612	28,618	28,629	28,641	28,651	28,655	29,075	29,076	29,076	29,076	29,076	29,076	29,528	917	29,070
38	396.5 Communication Equipment	13,017	13,044	13,095	13,150	13,193	13,214	15,045	15,049	15,049	15,049	15,049	15,049	17,124	4,107	15,071
39	397.5 Miscellaneous Equipment	6,881	6,884	6,889	6,892	6,896	6,899	7,106	7,106	7,106	7,106	7,106	7,106	7,232	351	7,057
40	398.5 Other Tangible Plant	191	260	394	542	653	709	5,534	5,546	5,546	5,546	5,546	5,546	11,014	10,823	5,803
41	**INTANGIBLE PLANT**	47,187	47,187	47,187	47,187	47,187	47,187	47,187	47,187	47,187	47,187	47,187	47,187	47,187	0	47,187
42	**COLLECTION PLANT**	8,331,141	8,331,141	8,331,141	8,331,141	8,331,141	8,342,498	8,342,498	8,342,498	8,342,498	8,342,498	8,342,498	8,342,498	8,343,356	12,215	8,337,248
43	**SYSTEM PUMPING PLANT**	108,281	108,281	108,281	108,281	382,885	382,885	382,885	382,885	382,885	415,410	415,410	415,410	415,410	307,128	261,846
44	**TREATMENT AND DISPOSAL PLANT**	2,520	2,520	2,520	2,520	2,520	6,336	6,336	6,336	6,336	6,336	6,336	6,336	8,144	5,624	5,332
45	**GENERAL PLANT**	436,004	436,551	437,530	438,476	439,279	439,691	475,685	475,762	475,762	475,762	475,762	475,762	511,864	75,861	473,964
46	**TOTAL PLANT IN SERVICE**	8,925,193	8,925,681	8,926,658	8,927,806	9,203,012	9,218,597	9,254,591	9,254,868	9,254,868	9,287,193	9,287,193	9,287,193	9,325,991	400,828	9,125,577
47	**LAND & LAND RIGHTS**	9,467	9,467	9,467	9,467	9,467	13,283	13,283	13,283	13,283	13,283	13,283	13,283	15,092	5,624	12,280
48	**TOTAL PIS LESS LAND**	8,915,726	8,916,213	8,917,192	8,918,140	9,193,545	9,205,314	9,241,308	9,241,585	9,241,585	9,273,910	9,273,910	9,273,910	9,310,899	395,203	9,113,298

SCHEDULE OF SEWER 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. [-] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: A-6 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	10,774	0	0	0	0	0	0	581	11,356	5,678
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	583	0	0	0	0	0	0	276	859	429
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	274,604	0	0	0	0	32,525	0	0	0	307,128	153,564
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	3,816	0	0	0	0	0	0	1,809	5,624	2,812
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	360.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	362.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	66	126	136	105	52	4,565	11	0	0	0	0	5,059	10,120	5,060
31	390.5 Office Furniture & Equipment	47	82	100	76	38	3,294	8	0	0	0	0	3,732	7,367	3,683
32	390.51 Computer Equipment	87	160	186	141	70	6,095	15	0	0	0	0	6,906	13,660	6,834
33	391.5 Transportation Equipment	84	102	(6)	73	51	4,428	(0)	0	0	0	0	823	5,336	2,668
34	392.5 Stores Equipment	0	0	0	0	0	9	0	0	0	0	0	11	21	11
35	393.5 Tools, Shop & Garage Equipment	18	39	39	30	15	1,288	3	0	0	0	0	1,448	2,876	1,438
36	394.5 Laboratory Equipment	130	251	275	209	103	9,031	22	0	0	0	0	10,232	20,254	10,127
37	395.5 Power Operated Equipment	8	12	12	10	5	419	1	0	0	0	0	453	917	458
38	396.5 Communication Equipment	28	51	56	42	21	1,831	5	0	0	0	0	2,075	4,107	2,053
39	397.5 Miscellaneous Equipment	3	5	3	4	2	207	0	0	0	0	0	128	351	175
40	398.5 Other Tangible Plant	80	134	147	111	55	4,826	12	0	0	0	0	5,466	10,823	5,412
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	11,357	0	0	0	0	0	0	858	12,215	6,107
43	SYSTEM PUMPING PLANT	0	0	0	274,604	0	0	0	0	32,525	0	0	0	307,128	153,564
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	3,816	0	0	0	0	0	0	1,809	5,624	2,812
45	GENERAL PLANT	517	979	948	801	412	35,994	77	0	0	0	0	36,132	75,861	37,929
46	TOTAL NET ADDITIONS	517	979	948	275,404	15,585	35,994	77	0	32,525	0	0	38,799	400,828	200,412
47	LAND & LAND RIGHTS	0	0	0	0	3,816	0	0	0	0	0	0	1,809	5,624	2,812
48	TOTAL PIS LESS LAND	517	979	948	275,404	11,769	35,994	77	0	32,525	0	0	36,990	395,203	197,600

SCHEDULE OF SEWER 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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	10,774	0	0	0	0	0	0	581	11,356	5,678
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	583	0	0	0	0	0	0	278	858	429
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	274,604	0	0	0	0	38,525	0	0	0	313,128	156,564
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	3,816	0	0	0	0	0	0	1,809	5,624	2,812
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	86	127	139	105	52	4,566	11	0	0	0	0	5,173	10,240	5,120
31	390.5 Office Furniture & Equipment	47	92	100	76	36	3,294	8	0	0	0	0	3,732	7,387	3,693
32	390.51 Computer Equipment	87	169	186	141	70	6,095	15	0	0	0	0	6,908	13,669	6,834
33	391.5 Transportation Equipment	64	125	137	103	51	4,480	11	0	0	0	0	5,078	10,047	5,023
34	392.5 Stores Equipment	0	0	0	0	0	9	0	0	0	0	0	11	21	11
35	393.5 Tools, Shop & Garage Equipment	18	36	39	30	15	1,288	3	0	0	0	0	1,459	2,888	1,444
36	394.5 Laboratory Equipment	130	251	275	209	103	9,031	22	0	0	0	0	10,232	20,254	10,127
37	395.5 Power Operated Equipment	8	12	13	10	5	420	1	0	0	0	0	475	941	471
38	396.5 Communication Equipment	26	51	56	42	21	1,831	5	0	0	0	0	2,075	4,107	2,053
39	397.5 Miscellaneous Equipment	3	6	6	5	2	208	1	0	0	0	0	236	467	234
40	398.5 Other Tangible Plant	89	134	147	111	55	4,826	12	0	0	0	0	5,468	10,823	5,412
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	11,357	0	0	0	0	0	0	858	12,215	6,107
43	SYSTEM PUMPING PLANT	0	0	0	274,604	0	0	0	0	38,525	0	0	0	313,128	156,564
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	3,816	0	0	0	0	0	0	1,809	5,624	2,812
45	GENERAL PLANT	517	1,002	1,099	833	412	36,049	89	0	0	0	0	40,843	80,844	40,422
46	TOTAL GROSS ADDITIONS	517	1,002	1,099	275,436	15,585	36,049	89	0	38,525	0	0	43,509	411,811	205,905
47	LAND & LAND RIGHTS	0	0	0	0	3,816	0	0	0	0	0	0	1,809	5,624	2,812
48	TOTAL PIS LESS LAND	517	1,002	1,099	275,436	11,769	36,049	89	0	38,525	0	0	41,700	406,187	203,093

SCHEDULE OF SEWER 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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	6,000	0	0	0	6,000	3,000
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	360.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	362.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	1	4	1	0	1	0	0	0	0	0	114	121	60
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	23	143	30	0	51	11	0	0	0	0	4,453	4,711	2,355
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	11	12	6
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	1	0	0	0	0	0	0	0	0	23	24	12
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	1	4	1	0	1	0	0	0	0	0	110	116	58
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	6,000	0	0	0	6,000	3,000
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	24	151	32	0	54	12	0	0	0	0	4,711	4,984	2,491
46	**TOTAL RETIREMENTS**	0	24	151	32	0	54	12	0	6,000	0	0	4,711	10,984	5,491
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	24	151	32	0	54	12	0	6,000	0	0	4,711	10,984	5,491

SCHEDULE OF SEWER 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 adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	47,187	0.00%	0
3	352.1 Franchises	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	0	53.14%	0
8	360.2 Collection Sewers - Force	13,607	53.14%	7,230
9	361.2 Collection Sewers - Gravity	8,299,612	53.14%	4,410,047
10	362.2 Special Collecting	429	0.00%	0
11	363.2 Services to Customers	9,504	0.00%	0
12	364.2 Flow Measuring Devices	11,339	0.00%	0
13	365.2 Flow Measuring Installation	2,758	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	10,000	53.14%	5,314
18	370.3 Receiving Wells	37,486	53.14%	19,918
19	371.3 Pumping Equipment	211,868	53.14%	112,588
20	389.3 Other Plant & Misc. Equipment	2,471	53.14%	1,313
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	2,812	0.00%	0
23	354.4 Structures & Improvements	0	0.00%	0
24	380.4 Treatment & Disposal	2,520	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	0	0.00%	0
27	389.4 Other Plant & Misc. Equipment	0	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	9,467	0.00%	0
30	354.5 Structures & Improvements	89,465	0.00%	0
31	390.5 Office Furniture & Equipment	55,191	0.00%	0
32	390.51 Computer Equipment	133,708	0.00%	0
33	391.5 Transportation Equipment	79,868	0.00%	0
34	392.5 Stores Equipment	849	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	30,297	0.00%	0
36	394.5 Laboratory Equipment	18,319	0.00%	0
37	395.5 Power Operated Equipment	29,070	0.00%	0
38	396.5 Communication Equipment	15,071	0.00%	0
39	397.5 Miscellaneous Equipment	7,057	0.00%	0
40	398.5 Other Tangible Plant	5,603	0.00%	0
41	INTANGIBLE PLANT	47,187	0.00%	0
42	COLLECTION PLANT	8,337,248	52.98%	4,417,277
43	SYSTEM PUMPING PLANT	261,846	53.14%	139,133
44	TREATMENT AND DISPOSAL PLANT	5,332	0.00%	0
45	GENERAL PLANT	473,964	0.00%	0
46	TOTAL PLANT IN SERVICE	9,125,577	49.93%	4,556,410
47	LAND & LAND RIGHTS	12,280	0.00%	0
48	TOTAL PIS LESS LAND	9,113,298	50.00%	4,556,410

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & 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 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

	(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	4,556,410	0	4,556,410	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(1,343,638)	0	(1,343,638)	A-10 (S)
4	CIAC	(4,743,038)	0	(4,743,038)	A-12 (S)
5	Accumulated Amort. of CIAC	1,350,224	0	1,350,224	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	(180,042)	0	(180,042)	

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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.

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

Line No.	(1) Description	(2) Sewer 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

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum. Depr Year-End Balances
1	12/31/90 Balance		0
2	12/31/90 Balance Per Consultants Recommendation Per Docket No. 89030-WS		1,719,585
3	Utility Adjustment to ordered balance (1)		0
4	1991 Additions		189,603
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		189,603
8	12/31/91 Balance		1,909,188
9			
10			
11	1992 Additions		189,616
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		189,616
15	12/31/92 Balance		2,098,804
16			
17			
18	1993 Additions		189,979
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	130,593
21	1993 Net Additions		320,572
22	12/31/93 Balance		2,419,376
23			
24			
25	1994 Additions		230,186
26	1994 Retirements		13,412
27	1994 Adjustments		0
28	1994 Net Additions		216,774
29	12/31/94 Balance		2,636,150
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(1,609)
32	1995 Additions		251,748
33	1995 Retirements		10,964
34	1995 Adjustments		0
35	1995 Net Additions		240,764
36	12/31/95 Balance		2,875,305
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 SEWER 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-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	6,823	1,180	8,003	0	8,003	7,413	0	7,413
3	352.1 Franchises	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	507	453	960	0	960	734	0	734
9	361.2 Collection Sewers - Gravity	2,426,570	184,251	2,610,821	0	2,610,821	2,518,696	0	2,518,696
10	362.2 Special Collecting	0	11	11	0	11	6	0	6
11	363.2 Services to Customers	167	250	417	0	417	292	0	292
12	364.2 Flow Measuring Devices	1,134	2,268	3,402	0	3,402	2,268	0	2,268
13	365.2 Flow Measuring Installation	36	73	109	0	109	73	0	73
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,064	313	1,377	0	1,377	1,221	0	1,221
18	370.3 Receiving Wells	627	1,248	1,875	0	1,875	1,251	0	1,251
19	371.3 Pumping Equipment	2,804	5,781	8,585	0	8,585	5,695	0	5,695
20	389.3 Other Plant & Misc. Equipment	1,030	137	1,167	0	1,167	1,099	0	1,099
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	1,029	140	1,169	0	1,169	1,099	0	1,099
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	19,147	2,116	21,263	0	21,263	20,205	0	20,205
31	390.5 Office Furniture & Equipment	23,142	3,681	26,823	0	26,823	24,983	0	24,983
32	390.51 Computer Equipment	42,257	22,289	64,546	0	64,546	53,402	0	53,402
33	391.5 Transportation Equipment	50,962	8,603	59,565	0	59,565	55,264	0	55,264
34	392.5 Stores Equipment	244	47	291	0	291	268	0	268
35	393.5 Tools, Shop & Garage Equipment	14,322	1,882	16,203	0	16,203	15,262	0	15,262
36	394.5 Laboratory Equipment	2,070	1,222	3,292	0	3,292	2,681	0	2,681
37	395.5 Power Operated Equipment	27,712	2,398	30,110	0	30,110	28,911	0	28,911
38	396.5 Communication Equipment	6,440	1,507	7,947	0	7,947	7,193	0	7,193
39	397.5 Miscellaneous Equipment	990	355	1,345	0	1,345	1,168	0	1,168
40	398.5 Other Tangible Plant	5,463	560	6,023	0	6,023	5,743	0	5,743
41	**INTANGIBLE PLANT**	6,823	1,180	8,003	0	8,003	7,413	0	7,413
42	**COLLECTION PLANT**	2,428,414	187,306	2,615,720	0	2,615,720	2,522,069	0	2,522,069
43	**SYSTEM PUMPING PLANT**	5,525	7,479	13,004	0	13,004	9,266	0	9,266
44	**TREATMENT AND DISPOSAL PLANT**	1,029	140	1,169	0	1,169	1,099	0	1,099
45	**GENERAL PLANT**	192,749	44,660	237,409	0	237,409	215,080	0	215,080
46	**TOTAL SEWER ACCUM. DEPR.**	2,634,540	240,765	2,875,305	0	2,875,305	2,754,927	0	2,754,927

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-9(S)

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	351.1 Organization	6,823	6,921	7,019	7,117	7,215	7,313	7,415	7,513	7,611	7,709	7,807	7,905	8,003	1,180	7,413
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	507	545	583	621	659	697	732	770	808	846	884	922	960	453	734
9	361.2 Collection Sewers - Gravity	2,426,570	2,441,924	2,457,278	2,472,632	2,487,986	2,503,340	2,518,697	2,534,051	2,549,405	2,564,759	2,580,113	2,595,467	2,610,821	184,251	2,518,696
10	362.2 Special Collecting	0	1	2	3	4	5	5	6	7	8	9	10	11	11	6
11	363.2 Services to Customers	187	188	209	230	251	272	291	312	333	354	375	396	417	250	292
12	364.2 Flow Measuring Devices	1,134	1,323	1,512	1,701	1,890	2,079	2,268	2,457	2,646	2,835	3,024	3,213	3,402	2,268	2,268
13	365.2 Flow Measuring Installation	38	42	48	54	60	66	73	79	85	91	97	103	109	73	73
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,064	1,090	1,116	1,142	1,168	1,194	1,221	1,247	1,273	1,299	1,325	1,351	1,377	313	1,221
18	370.3 Receiving Wells	627	731	835	939	1,043	1,147	1,251	1,355	1,459	1,563	1,667	1,771	1,875	1,248	1,251
19	371.3 Pumping Equipment	2,804	3,786	4,768	5,750	6,732	7,714	8,693	9,675	10,657	5,639	6,621	7,603	8,585	5,781	5,695
20	389.3 Other Plant & Misc. Equipment	1,030	1,041	1,052	1,063	1,074	1,085	1,101	1,112	1,123	1,134	1,145	1,156	1,167	137	1,099
21	TREATMENT AND DISPOSAL PLANT															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	1,029	1,041	1,053	1,065	1,077	1,089	1,097	1,109	1,121	1,133	1,145	1,157	1,169	140	1,099
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	19,147	19,333	19,518	19,701	19,886	20,072	20,262	20,447	20,633	20,819	21,005	21,191	21,283	2,116	20,205
31	390.5 Office Furniture & Equipment	23,142	23,449	23,756	24,063	24,370	24,677	24,981	25,288	25,595	25,902	26,209	26,516	26,823	3,681	24,983
32	390.51 Computer Equipment	42,257	44,114	45,971	47,828	49,685	51,542	53,404	55,261	57,118	58,975	60,832	62,689	64,546	22,289	53,402
33	391.5 Transportation Equipment	50,962	52,072	53,159	54,127	55,206	56,316	57,369	58,466	59,578	60,686	61,796	62,904	59,585	8,803	55,264
34	392.5 Stores Equipment	244	248	252	256	260	264	267	271	275	279	283	287	291	47	268
35	393.5 Tools, Shop & Garage Equipment	14,322	14,480	14,637	14,795	14,953	15,111	15,267	15,425	15,583	15,741	15,899	16,057	16,203	1,882	15,262
36	394.5 Laboratory Equipment	2,070	2,172	2,274	2,376	2,478	2,580	2,680	2,782	2,884	2,986	3,088	3,190	3,292	1,222	2,681
37	395.5 Power Operated Equipment	27,712	27,914	28,116	28,317	28,519	28,721	28,921	29,122	29,324	29,526	29,728	29,930	30,119	2,398	28,911
38	396.5 Communication Equipment	6,440	6,566	6,692	6,818	6,944	7,070	7,191	7,317	7,443	7,569	7,695	7,821	7,947	1,507	7,193
39	397.5 Miscellaneous Equipment	990	1,029	1,068	1,103	1,142	1,181	1,221	1,260	1,299	1,338	1,377	1,416	1,345	355	1,168
40	398.5 Other Tangible Plant	5,483	5,510	5,557	5,604	5,651	5,698	5,741	5,788	5,835	5,882	5,929	5,976	6,023	560	5,743
41	INTANGIBLE PLANT	6,823	6,921	7,019	7,117	7,215	7,313	7,415	7,513	7,611	7,709	7,807	7,905	8,003	1,180	7,413
42	COLLECTION PLANT	2,428,414	2,444,023	2,459,632	2,475,241	2,490,850	2,506,459	2,522,066	2,537,675	2,553,284	2,568,893	2,584,502	2,600,111	2,615,720	187,306	2,522,069
43	SYSTEM PUMPING PLANT	5,525	6,648	7,771	8,894	10,017	11,140	12,266	13,389	14,512	9,935	10,758	11,881	13,004	7,479	9,266
44	TREATMENT AND DISPOSAL PLANT	1,029	1,041	1,053	1,065	1,077	1,089	1,097	1,109	1,121	1,133	1,145	1,157	1,169	140	1,099
45	GENERAL PLANT	192,749	196,887	201,001	204,988	209,094	213,232	217,304	221,430	225,568	229,706	233,844	237,982	237,409	44,660	215,060
46	TOTAL SEWER ACCUM. DEPR.	2,634,540	2,655,520	2,676,476	2,697,305	2,718,253	2,739,233	2,760,148	2,781,116	2,802,096	2,817,076	2,838,056	2,858,036	2,875,306	240,765	2,754,927

SCHEDULE OF SEWER 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 additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	98	98	98	98	98	102	98	98	98	98	98	98	1,180	590
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	38	38	38	38	38	35	38	38	38	38	38	38	453	227
9	361.2 Collection Sewers - Gravity	15,354	15,354	15,354	15,354	15,354	15,357	15,354	15,354	15,354	15,354	15,354	15,354	184,251	92,126
10	362.2 Special Collecting	1	1	1	1	1	0	1	1	1	1	1	1	11	6
11	363.2 Services to Customers	21	21	21	21	21	19	21	21	21	21	21	21	250	125
12	364.2 Flow Measuring Devices	189	189	189	189	189	189	189	189	189	189	189	189	2,268	1,134
13	365.2 Flow Measuring Installation	6	6	6	6	6	7	6	6	6	6	6	6	73	37
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	26	26	26	26	26	27	26	26	26	26	26	26	313	157
18	370.3 Receiving Wells	104	104	104	104	104	104	104	104	104	104	104	104	1,248	624
19	371.3 Pumping Equipment	982	982	982	982	982	979	982	982	(5,018)	982	982	982	5,781	2,891
20	389.3 Other Plant & Misc. Equipment	11	11	11	11	11	18	11	11	11	11	11	11	137	69
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	12	12	12	12	12	8	12	12	12	12	12	12	140	70
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	186	185	182	185	186	190	186	186	186	186	186	72	2,116	1,058
31	390.5 Office Furniture & Equipment	307	307	307	307	307	304	307	307	307	307	307	307	3,681	1,841
32	390.51 Computer Equipment	1,857	1,857	1,857	1,857	1,857	1,862	1,857	1,857	1,857	1,857	1,857	1,857	22,289	11,145
33	391.5 Transportation Equipment	1,110	1,087	967	1,080	1,110	1,053	1,099	1,110	1,110	1,110	1,110	(3,343)	8,603	4,302
34	392.5 Stores Equipment	4	4	4	4	4	3	4	4	4	4	4	4	47	24
35	393.5 Tools, Shop & Garage Equipment	158	158	158	158	158	156	158	158	158	158	158	147	1,882	941
36	394.5 Laboratory Equipment	102	102	102	102	102	100	102	102	102	102	102	102	1,222	611
37	395.5 Power Operated Equipment	202	202	201	202	202	200	202	202	202	202	202	179	2,398	1,199
38	396.5 Communication Equipment	126	126	126	126	126	121	126	126	126	126	126	126	1,507	754
39	397.5 Miscellaneous Equipment	39	38	35	38	39	41	39	39	39	39	39	(71)	355	177
40	398.5 Other Tangible Plant	47	47	47	47	47	43	47	47	47	47	47	47	560	280
41	**INTANGIBLE PLANT**	98	98	98	98	98	102	98	98	98	98	98	98	1,180	590
42	**COLLECTION PLANT**	15,609	15,609	15,609	15,609	15,609	15,607	15,609	15,609	15,609	15,609	15,609	15,609	187,306	93,655
43	**SYSTEM PUMPING PLANT**	1,123	1,123	1,123	1,123	1,123	1,126	1,123	1,123	(4,877)	1,123	1,123	1,123	7,479	3,741
44	**TREATMENT AND DISPOSAL PLANT**	12	12	12	12	12	8	12	12	12	12	12	12	140	70
45	**GENERAL PLANT**	4,138	4,114	3,987	4,106	4,138	4,072	4,126	4,138	4,138	4,138	4,138	(573)	44,660	22,332
46	**TOTAL NET ADDITIONS**	20,980	20,956	20,829	20,948	20,980	20,915	20,968	20,980	14,980	20,980	20,980	16,269	240,765	120,388

SCHEDULE OF SEWER 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 last year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	98	98	98	98	98	102	98	98	98	98	98	98	1,180	590
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	38	38	38	38	38	35	38	38	38	38	38	38	453	227
9	361.2 Collection Sewers - Gravity	15,354	15,354	15,354	15,354	15,354	15,357	15,354	15,354	15,354	15,354	15,354	15,354	184,251	92,126
10	362.2 Special Collecting	1	1	1	1	1	0	1	1	1	1	1	1	11	5
11	363.2 Services to Customers	21	21	21	21	21	19	21	21	21	21	21	21	250	125
12	364.2 Flow Measuring Devices	189	189	189	189	189	189	189	189	189	189	189	189	2,268	1,134
13	365.2 Flow Measuring Installation	6	6	6	6	6	7	6	6	6	6	6	6	73	36
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	26	26	26	26	26	27	26	26	26	26	26	26	313	157
18	370.3 Receiving Wells	104	104	104	104	104	104	104	104	104	104	104	104	1,248	624
19	371.3 Pumping Equipment	982	982	982	982	982	979	982	982	982	982	982	982	11,781	5,890
20	389.3 Other Plant & Misc. Equipment	11	11	11	11	11	16	11	11	11	11	11	11	137	69
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	12	12	12	12	12	8	12	12	12	12	12	12	140	70
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	186	186	186	186	186	191	186	186	186	186	186	186	2,237	1,118
31	390.5 Office Furniture & Equipment	307	307	307	307	307	304	307	307	307	307	307	307	3,681	1,841
32	390.51 Computer Equipment	1,857	1,857	1,857	1,857	1,857	1,862	1,857	1,857	1,857	1,857	1,857	1,857	22,289	11,145
33	391.5 Transportation Equipment	1,110	1,110	1,110	1,110	1,110	1,104	1,110	1,110	1,110	1,110	1,110	1,110	13,314	6,657
34	392.5 Stores Equipment	4	4	4	4	4	3	4	4	4	4	4	4	47	24
35	393.5 Tools, Shop & Garage Equipment	158	158	158	158	158	158	158	158	158	158	158	158	1,894	947
36	394.5 Laboratory Equipment	102	102	102	102	102	100	102	102	102	102	102	102	1,222	611
37	395.5 Power Operated Equipment	202	202	202	202	202	200	202	202	202	202	202	202	2,422	1,211
38	396.5 Communication Equipment	126	126	126	126	126	121	126	126	126	126	126	126	1,507	754
39	397.5 Miscellaneous Equipment	39	39	39	39	39	42	39	39	39	39	39	39	471	235
40	398.5 Other Tangible Plant	47	47	47	47	47	43	47	47	47	47	47	47	560	280
41	**INTANGIBLE PLANT**	98	98	98	98	98	102	98	98	98	98	98	98	1,180	590
42	**COLLECTION PLANT**	15,609	15,609	15,609	15,609	15,609	15,607	15,609	15,609	15,609	15,609	15,609	15,609	187,308	93,653
43	**SYSTEM PUMPING PLANT**	1,123	1,123	1,123	1,123	1,123	1,126	1,123	1,123	1,123	1,123	1,123	1,123	13,480	6,740
44	**TREATMENT AND DISPOSAL PLANT**	12	12	12	12	12	8	12	12	12	12	12	12	140	70
45	**GENERAL PLANT**	4,138	4,138	4,138	4,138	4,138	4,126	4,138	4,138	4,138	4,138	4,138	4,138	49,643	24,823
46	**TOTAL GROSS ADDITIONS**	20,980	20,980	20,980	20,980	20,980	20,969	20,980	20,980	20,980	20,980	20,980	20,980	251,748	125,876

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	6,000	0	0	0	6,000	3,000
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	1	4	1	0	1	0	0	0	0	0	114	121	60
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	23	143	30	0	51	11	0	0	0	0	4,453	4,711	2,355
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	11	12	6
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	1	0	0	0	0	0	0	0	0	23	24	12
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	1	4	1	0	1	0	0	0	0	0	110	116	58
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	6,000	0	0	0	6,000	3,000
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	24	151	32	0	54	12	0	0	0	0	4,711	4,984	2,491
46	**TOTAL RETIREMENTS**	0	24	151	32	0	54	12	0	6,000	0	0	4,711	10,984	5,491

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	7,413	0.00%	0
3	352.1 Franchises	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	0	53.14%	0
8	360.2 Collection Sewers - Force	734	53.14%	390
9	361.2 Collection Sewers - Gravity	2,518,696	53.14%	1,338,324
10	362.2 Special Collecting	6	0.00%	0
11	363.2 Services to Customers	292	0.00%	0
12	364.2 Flow Measuring Devices	2,268	0.00%	0
13	365.2 Flow Measuring Installation	73	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	1,221	53.14%	649
18	370.3 Receiving Wells	1,251	53.14%	665
19	371.3 Pumping Equipment	5,695	53.14%	3,026
20	389.3 Other Plant & Misc. Equipment	1,099	53.14%	584
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	0	0.00%	0
24	380.4 Treatment & Disposal	1,099	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	0	0.00%	0
27	389.4 Other Plant & Misc. Equipment	0	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	20,205	0.00%	0
31	390.5 Office Furniture & Equipment	24,983	0.00%	0
32	390.51 Computer Equipment	53,402	0.00%	0
33	391.5 Transportation Equipment	55,264	0.00%	0
34	392.5 Stores Equipment	268	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	15,262	0.00%	0
36	394.5 Laboratory Equipment	2,681	0.00%	0
37	395.5 Power Operated Equipment	28,911	0.00%	0
38	396.5 Communication Equipment	7,193	0.00%	0
39	397.5 Miscellaneous Equipment	1,168	0.00%	0
40	398.5 Other Tangible Plant	5,743	0.00%	0
41	**INTANGIBLE PLANT**	7,413	0.00%	0
42	**COLLECTION PLANT**	2,522,069	53.08%	1,338,714
43	**SYSTEM PUMPING PLANT**	9,266	53.14%	4,924
44	**TREATMENT AND DISPOSAL PLANT**	1,099	0.00%	0
45	**GENERAL PLANT**	215,080	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	2,754,927	48.77%	1,343,638

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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 SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	**12/31/89 Balance**	0
2	**12/31/89 Balance Per Consultants Recommendation Per Docket No. 90330-WS**	9,490,649
3	**Utility Adjustment to ordered balance (1)**	0
4	**1991 Additions**	(175)
5	**1991 Retirements**	0
6	**1991 Adjustments**	0
7	**1991 Net Additions**	(175)
8	**12/31/91 Balance**	9,490,474
9		
10		
11	**1992 Additions**	1,769
12	**1992 Retirements**	0
13	**1992 Adjustments**	0
14	**1992 Net Additions**	1,769
15	**12/31/92 Balance**	9,492,243
16		
17		
18	**1993 Additions**	1,946
19	**1993 Retirements**	0
20	**1993 Adjustments**	0
21	**1993 Net Additions**	1,946
22	**12/31/93 Balance**	9,494,189
23		
24		
25	**1994 Additions**	5,186
26	**1994 Retirements**	0
27	**1994 Adjustments**	0
28	**1994 Net Additions**	5,186
29	**12/31/94 Balance**	9,499,376
30		
31		
32	**1995 Additions**	0
33	**1995 Retirements**	0
34	**1995 Adjustments**	0
35	**1995 Net Additions**	0
36	**12/31/95 Balance**	9,499,376
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 SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(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	3,805	0	3,805	0	3,805	3,805	0	3,805	49.93%	1,900
2	Line/Main Extensions	5,096	0	5,096	0	5,096	5,096	0	5,096	49.93%	2,544
3	*Contributed Lines*	9,490,474	0	9,490,474	0	9,490,474	9,490,474	0	9,490,474	49.93%	4,738,594
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	49.93%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL SEWER CIAC**	9,499,375	0	9,499,375	0	9,499,375	9,499,375	0	9,499,375	49.93%	4,743,038
7	**FPSC MARGIN RESERVE - CIAC**				60,915	60,915	0	30,458	30,458		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 12/31/95	Net Additions	Average Balance 1995
1	Plant Capacity Fees	3,805	3,805	3,805	3,805	3,805	3,805	3,805	3,805	3,805	3,805	3,805	3,805	3,805	0	3,805
2	Line/Main Extensions	5,096	5,096	5,096	5,096	5,096	5,096	5,096	5,096	5,096	5,096	5,096	5,096	5,096	0	5,096
3	Contributed Lines	9,490,474	9,490,474	9,490,474	9,490,474	9,490,474	9,490,474	9,490,474	9,490,474	9,490,474	9,490,474	9,490,474	9,490,474	9,490,474	0	9,490,474
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL SEWER CIAC	9,499,375	9,499,375	9,499,375	9,499,375	9,499,375	9,499,375	9,499,375	9,499,375	9,499,375	9,499,375	9,499,375	9,499,375	9,499,375	0	9,499,375

SCHEDULE OF SEWER 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 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 4 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Gross Additions	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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	60,915	60,915	30,458

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	12/31/90 Balance	0
2	12/31/90 Balance Per Consultants Recommendation Per Docket No. 88030-WS	1,813,456
3	Utility Adjustment to ordered balance (1)	0
4	1991 Additions	210,690
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	210,690
8	12/31/91 Balance	2,024,146
9		
10		
11	1992 Additions	210,708
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	210,708
15	12/31/92 Balance	2,234,854
16		
17		
18	1993 Additions	210,759
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	210,759
22	12/31/93 Balance	2,445,613
23		
24		
25	1994 Additions	212,982
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	212,982
29	12/31/94 Balance	2,658,595
30		
31		
32	1995 Additions	219,916
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	219,916
36	12/31/95 Balance	2,878,511
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 9:27 AM A13S2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER 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 (S)
Page 1 of 8
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(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	320	568	888	0	888	604	0	604	48.77%	295
2	Line/Main Extensions	130	118	248	0	248	189	0	189	48.77%	92
3	Contributed Lines	2,658,146	219,230	2,877,376	0	2,877,376	2,767,761	0	2,767,761	48.77%	1,349,837
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	48.77%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	2,658,596	219,916	2,878,512	0	2,878,512	2,768,554	0	2,768,554	48.77%	1,350,224

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 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	320	367	414	461	508	555	606	653	700	747	794	841	888	568	604
2	Line/Main Extensions	130	140	150	160	170	180	188	198	208	218	228	238	248	118	189
3	Contributed Lines	2,658,146	2,678,415	2,694,684	2,712,953	2,731,222	2,749,491	2,767,762	2,786,031	2,804,300	2,822,569	2,840,838	2,859,107	2,877,376	219,230	2,767,761
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	2,658,596	2,678,922	2,695,248	2,713,574	2,731,900	2,750,226	2,768,556	2,786,882	2,805,208	2,823,534	2,841,860	2,860,186	2,878,512	219,916	2,768,554

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	47	47	47	47	47	51	47	47	47	47	47	47	568	284
2	Line/Main Extensions	10	10	10	10	10	8	10	10	10	10	10	10	118	59
3	Contributed Lines	18,269	18,269	18,269	18,269	18,269	18,271	18,269	18,269	18,269	18,269	18,269	18,269	219,230	109,615
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	18,326	18,326	18,326	18,326	18,326	18,330	18,326	18,326	18,326	18,326	18,326	18,326	219,916	109,958

Note: May not cross foot due to rounding

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	47	47	47	47	47	51	47	47	47	47	47	47	568	284
2	Line/Main Extensions	10	10	10	10	10	8	10	10	10	10	10	10	118	59
3	Contributed Lines	18,269	18,269	18,269	18,269	18,269	18,271	18,269	18,269	18,269	18,269	18,269	18,269	219,230	109,615
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	18,326	18,326	18,326	18,326	18,326	18,330	18,326	18,326	18,326	18,326	18,326	18,326	219,918	109,959

Note: May not ad due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 8
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not crop 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 SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer 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	0.00%
34	Non-used and Useful Amount	0

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

(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	1,642,893	0	1,642,893	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	205,362	0	205,362	

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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	322,663,120	324,308,701	325,500,230	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	334,070,094	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	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	4,536,740
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

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
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
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)	(348,415)	(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)	(1,389)	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	8,474,696	8,419,138	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	2,356,949	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	2,867,300	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	1,987,727	2,004,913	2,007,283	2,075,068	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	31,908,059	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 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	6,498,701	7,049,834	8,154,458	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	3,519,486	1,386,801	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	2,652,343
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	1,188,753	1,356,707	1,544,661	1,732,615	650,266	836,220	1,028,174	1,214,128	(66,513)	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	3,255,004	3,902,620	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	4,647,215	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	986,787	1,342,836	1,716,543	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	14,686,545	15,365,666	14,899,968	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	2,471,938	2,540,701	2,609,571	2,678,545	2,703,990	2,773,244	2,842,627	2,912,131	2,981,762	3,051,506	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	101,158,787	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	105,560,685	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	303,926,860	301,537,572	301,808,067	300,853,362	302,028,856	303,908,082	305,399,529	304,654,667	303,833,984	305,166,839	306,311,119	306,474,076	309,214,065	308,570,488

Note: May not x due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(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 Recommendation Per Docket No. 90330-WS	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance			xx/xx/xx 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 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
16	Average Balance	0	Above	
17	Composite Non-Used & Useful Plant in Service - %	49.93%	A-6 (S)	
18	AVERAGE NON-USED & USEFUL AMOUNT	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
19	Average Balance	0	Above	
20	Composite Non-Used & Useful Accumulated Amortization - %	48.77%	A-10 (S)	
21	AVERAGE NON-USED & USEFUL AMOUNT	0		
22	NET NON-USED AND USEFUL AMOUNT	0		A-7 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - SEWER - 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.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

(1)		(2)	(3)	(4)
		TOTAL DEFERRED DEBITS		
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/94 Balance**			**0**
3	Jan	**0**	**0**	**0**
4	Feb	**0**	**0**	**0**
5	Mar	**0**	**0**	**0**
6	Apr	**0**	**0**	**0**
7	May	**0**	**0**	**0**
8	Jun	**0**	**0**	**0**
9	Jul	**0**	**0**	**0**
10	Aug	**0**	**0**	**0**
11	Sep	**0**	**0**	**0**
12	Oct	**0**	**0**	**0**
13	Nov	**0**	**0**	**0**
14	12/31/95 Balance	0	0	0
15	**Total Amortization Expense 12/31/95**		**0**	
16	**Average Rate Base Balance 12/31/95**			**0**

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

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

	(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	Sewer Sales	1,745,885	0	1,745,885	487,637		2,233,522	27.93%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	1,745,885	0	1,745,885	487,637		2,233,522		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	1,642,893	0	1,642,893	0		1,642,893		B-6(S)
7	Depreciation net of CIAC Amort	18,517	0	18,517	0		18,517		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S),A-21(S)
9	Taxes Other than Income	199,712	(20,498)	179,214	21,944	(A)	201,158		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(57,853)	4,706	(53,147)	179,641	(B)	126,494		B-17(S),B-2(S)3/3
11	Total Operating Expenses	1,803,269	(15,792)	1,787,477	201,585		1,989,062		
12	**NET OPERATING INCOME**	(57,384)	15,792	(41,592)	286,052		244,460		
13	**RATE BASE**	(164,322)	164,322	0			0		A-2(S)
14	**RATE OF RETURN**	34.92%		0.00%			0.00%		D-1(S)

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 SEWER 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-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(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	Sewer Sales	1,745,885	0	1,745,885	70,903	1,816,788	4.06%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	1,745,885	0	1,745,885	70,903	1,816,788		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	1,642,893	0	1,642,893	0	1,642,893		B-6(S)
7	Depreciation net of CIAC Amort	18,517	0	18,517	0	18,517		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	199,712	(20,498)	179,214	3,191 (A)	182,405		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(57,853)	4,706	(53,147)	26,120 (B)	(27,027)		B-17(S),B-2(S)3/3
11	Total Operating Expenses	1,803,269	(15,792)	1,787,477	29,311	1,816,788		
12	**NET OPERATING INCOME**	(57,384)	15,792	(41,592)	41,592	(0)		
13	**RATE BASE**	(164,322)	164,322	0		0		A-2(S)
14	**RATE OF RETURN**	34.92%		0.00%		0.00%		D-1(S)

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 SEWER 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 revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	0.00%	D-1(S)	
3	Rate of Return (%)	9.84%	0.00%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	0	0	A-2(S)	
6	Required Income (L3 x L5)	0	0		
7	Adjusted Income Under Present Rates	(41,592)	(41,592)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	41,592	41,592		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	67,712	465,693		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	70,903	487,637		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	67,712	465,693		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	26,120	179,641		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	***REVENUE ASSESSMENT FEE (L12 - L10)***	3,191	21,944		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	41,592	286,052		B-2(S)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 SEWER 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(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
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-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. N/A	0	
37			
38	2. Non Used and Useful Property Tax Add-back	65,693	
39			
40	3. Non Used and Useful Property Taxes	(86,191)	
41			
42		(20,498)	
43	**F. INCOME TAXES:**		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	4,706	
45			
46	2.	0	
47			
48		4,706	
49	**TOTAL SEWER INCOME ADJUSTMENTS**		
50		(15,792)	
51			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	Account No. and Description	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	1,390,486	0	1,390,486
9	522.2 Measured - Commercial	119,628	0	119,628
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	235,771	0	235,771
13	Subtotal Sewer Sales	1,745,885	0	1,745,885
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	1,745,885	0	1,745,885
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	1,745,885	0	1,745,885

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 last year.

FPSC
Schedule: B-6(S)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		1995 TOTAL O & M (.1 - .8)			1995 DIRECT O & M (.1 - .8)			1995 ALLOCATED CUST ACCTS (.7)			1995 ALLOCATED A & G (.8)		
Line No.	Account No. and Name	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M	Per Books O & M	Adjustments	Adjusted O & M
1	701 Salaries & Wages - Employees	180,721	0	180,721	63,837	0	63,837	32,245	0	32,245	84,640	0	84,640
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	44,879	0	44,879	15,853	0	15,853	8,007	0	8,007	21,019	0	21,019
4	710 Purchased Sewage Treatment	1,166,136	0	1,166,136	1,166,136	0	1,166,136	0	0	0	0	0	0
5	711 Sludge Removal Expense	450	0	450	450	0	450	0	0	0	0	0	0
6	715 Purchased Power	21,059	0	21,059	19,440	0	19,440	112	0	112	1,507	0	1,507
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	86,430	0	86,430	86,430	0	86,430	0	0	0	0	0	0
9	720 Materials & Supplies	39,278	0	39,278	33,470	0	33,470	1,781	0	1,781	4,027	0	4,027
10	731 Contractual Services - Eng.	674	0	674	0	0	0	0	0	0	674	0	674
11	732 Contractual Services - Acct.	3,580	0	3,580	0	0	0	0	0	0	3,580	0	3,580
12	733 Contractual Services - Legal	2,157	0	2,157	0	0	0	0	0	0	2,157	0	2,157
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	6,937	0	6,937	1,374	0	1,374	0	0	0	5,563	0	5,563
15	741 Rental of Real Building/Real Property	3,201	0	3,201	0	0	0	0	0	0	3,201	0	3,201
16	742 Rental of Equipment	12,046	0	12,046	11,900	0	11,900	0	0	0	146	0	146
17	750 Transportation Expense	8,504	0	8,504	5,679	0	5,679	1,260	0	1,260	1,565	0	1,565
18	756 Insurance - Vehicle	2,454	0	2,454	0	0	0	0	0	0	2,454	0	2,454
19	757 Insurance - General Liability	5,044	0	5,044	0	0	0	0	0	0	5,044	0	5,044
20	758 Insurance - Workman's Comp	3,233	0	3,233	1,142	0	1,142	577	0	577	1,514	0	1,514
21	759 Insurance - Other	501	0	501	0	0	0	0	0	0	501	0	501
22	760 Advertising Expense	546	0	546	0	0	0	0	0	0	546	0	546
23	766 Reg. Comm. Exp. - Rate Case Amort.	6,908	0	6,908	0	0	0	0	0	0	6,908	0	6,908
24	767 Reg. Comm. Exp. - Other	1,215	0	1,215	0	0	0	0	0	0	1,215	0	1,215
25	770 Bad Debt Expense	4,382	0	4,382	0	0	0	4,382	0	4,382	0	0	0
26	775 Miscellaneous Expenses	42,558	0	42,558	6,733	0	6,733	10,992	0	10,992	24,833	0	24,833
27	TOTAL SEWER O & M EXPENSES	1,642,893	0	1,642,893	1,412,444	0	1,412,444	59,356	0	59,356	171,094	0	171,094

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[illegible]e to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.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-6(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(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	701.1-.8 Salaries & Wages - Employees	15,374	13,846	15,867	15,123	15,105	14,837	15,354	15,055	14,870	15,296	14,857	15,136	180,721	0	180,721
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	3,816	3,436	3,940	3,755	3,751	3,684	3,813	3,739	3,693	3,798	3,689	3,759	44,879	0	44,879
4	710.1-.8 Purchased Sewage Treatment	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	1,166,136	0	1,166,136
5	711.1-.8 Sludge Removal Expenses	0	150	0	0	0	150	0	0	0	0	150	0	450	0	450
6	715.1-.8 Purchased Power	1,753	1,748	1,759	1,758	1,756	1,755	1,756	1,756	1,754	1,757	1,752	1,754	21,059	0	21,059
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	6,920	6,020	6,920	6,920	6,920	6,020	6,920	6,920	7,010	6,920	6,020	6,920	86,430	0	86,430
9	720.1-.8 Materials & Supplies	2,218	2,148	14,811	2,189	2,181	2,174	2,196	2,177	2,177	2,192	2,528	2,185	39,276	0	39,276
10	731.1-.8 Contractual Services - Eng.	55	53	58	58	57	56	57	57	56	57	55	56	674	0	674
11	732.1-.8 Contractual Services - Acct.	295	283	307	306	301	298	300	300	297	303	292	297	3,580	0	3,580
12	733.1-.8 Contractual Services - Legal	178	171	185	185	182	179	181	181	179	183	176	179	2,157	0	2,157
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	617	542	632	579	568	561	568	563	567	580	569	573	6,937	0	6,937
15	741.1-.8 Rental of Real Building/Real Property	263	253	274	274	269	266	268	269	265	271	261	265	3,201	0	3,201
16	742.1-.8 Rental of Equipment	932	1,152	963	933	982	1,152	932	982	1,152	932	982	932	12,046	0	12,046
17	750.1-.8 Transportation Expense	717	691	719	711	709	706	713	708	705	712	705	709	8,504	0	8,504
18	756.1-.8 Insurance - Vehicle	202	194	210	210	207	204	206	206	203	208	200	203	2,454	0	2,454
19	757.1-.8 Insurance - General Liability	415	399	432	432	425	420	423	423	418	427	412	418	5,044	0	5,044
20	758.1-.8 Insurance - Workman's Comp (2)	275	248	284	271	270	265	275	269	266	274	266	271	3,233	0	3,233
21	759.1-.8 Insurance - Other	41	40	43	43	42	42	42	42	42	42	41	42	501	0	501
22	760.1-.8 Advertising Expense	45	43	47	47	46	45	46	46	45	46	45	45	546	0	546
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	569	546	592	591	581	575	579	580	573	585	564	573	6,908	0	6,908
24	767.1-.8 Reg. Comm. Exp. - Other	100	96	104	104	102	101	102	102	101	103	99	101	1,215	0	1,215
25	770.1-.8 Bad Debt Expense	366	334	371	368	369	364	374	370	361	375	361	369	4,382	0	4,382
26	775.1-.8 Miscellaneous Expenses	3,706	3,313	3,781	3,564	3,517	3,475	3,607	3,500	3,489	3,581	3,491	3,535	42,558	0	42,558
27	TOTAL SEWER O & M EXPENSES	136,038	134,885	149,497	135,597	135,518	136,506	135,911	135,423	135,400	135,820	136,792	135,502	1,842,894	0	1,842,894

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.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-6(S)
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	701.1-.6 Salaries & Wages - Employees	5,713	4,694	5,863	5,172	5,268	5,119	5,508	5,227	5,199	5,367	5,288	5,404	63,837	0	63,837
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	1,419	1,166	1,461	1,284	1,308	1,271	1,367	1,298	1,291	1,333	1,313	1,342	15,853	0	15,853
4	710.1-.6 Purchased Sewage Treatment	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	97,178	1,166,136	0	1,166,136
5	711.1-.6 Sludge Removal Expenses	0	150	0	0	0	150	0	0	0	0	150	0	450	0	450
6	715.1-.6 Purchased Power	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	1,620	19,440	0	19,440
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	6,920	8,020	6,920	6,920	6,920	8,020	6,920	6,920	7,010	6,920	8,020	6,920	86,430	0	86,430
9	720.1-.6 Materials & Supplies	1,738	1,694	14,315	1,695	1,692	1,691	1,708	1,688	1,696	1,699	2,192	1,701	33,470	0	33,470
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	159	102	155	103	100	98	121	96	106	108	113	112	1,374	0	1,374
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	920	1,140	970	920	970	1,140	920	970	1,140	920	970	920	11,900	0	11,900
17	750.1-.6 Transportation Expense	483	471	479	471	471	471	474	470	472	472	473	473	5,679	0	5,679
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	102	84	105	93	94	92	99	94	93	96	95	97	1,142	0	1,142
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	743	511	722	515	502	496	587	487	525	537	556	551	6,733	0	6,733
27	TOTAL SEWER DIRECT O & M EXPENSES	116,995	116,829	129,808	115,971	116,122	117,346	116,501	116,050	116,329	116,251	117,926	116,317	1,412,444	0	1,412,444

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.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-6(S)
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	701.7 Salaries & Wages - Employees	2,696	2,461	2,727	2,707	2,713	2,678	2,753	2,723	2,654	2,757	2,659	2,718	32,245	0	32,245
2	703.7 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7 Employee Pensions & Benefits	669	611	677	672	674	665	684	676	659	685	660	675	8,007	0	8,007
4	710.7 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7 Purchased Power	9	9	9	9	9	9	10	9	9	10	9	9	112	0	112
7	716.7 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7 Materials & Supplies	149	136	151	150	150	148	152	150	147	152	147	150	1,781	0	1,781
10	731.7 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7 Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7 Transportation Expense	105	96	107	106	106	105	108	106	104	108	104	108	1,260	0	1,260
18	756.7 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7 Insurance - Workman's Comp	48	44	49	48	49	48	49	49	47	49	48	49	577	0	577
21	759.7 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7 Bad Debt Expense	366	334	371	368	369	364	374	370	361	375	361	369	4,362	0	4,362
26	775.7 Miscellaneous Expenses	919	839	930	923	925	913	938	926	905	940	907	926	10,992	0	10,992
27	TOTAL SEWER ALLOCATED CUST ACCTS EXP.	4,962	4,530	5,019	4,983	4,995	4,930	5,067	5,012	4,885	5,075	4,886	5,002	59,356	0	59,356

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.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-6(S)
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Preparer: Kimball

Line No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8 Salaries & Wages - Employees	6,966	6,691	7,257	7,244	7,124	7,040	7,096	7,105	7,018	7,172	6,912	7,018	84,640	0	84,640
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits	1,730	1,662	1,802	1,799	1,769	1,748	1,762	1,764	1,743	1,781	1,716	1,742	21,019	0	21,019
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8 Purchased Power	124	119	129	129	127	125	126	126	125	128	123	125	1,507	0	1,507
7	716.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8 Materials & Supplies	331	318	345	345	339	335	338	338	334	341	329	334	4,027	0	4,027
10	731.8 Contractual Services - Eng.	55	53	58	58	57	56	57	57	56	57	55	56	674	0	674
11	732.8 Contractual Services - Acct.	295	283	307	306	301	298	300	300	297	303	292	297	3,580	0	3,580
12	733.8 Contractual Services - Legal	178	171	185	185	182	179	181	181	179	183	176	179	2,157	0	2,157
13	734.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8 Contractual Services - Other	458	440	477	476	468	463	466	467	461	471	454	461	5,563	0	5,563
15	741.8 Rental of Real Building/Real Property	263	253	274	274	269	266	268	269	265	271	261	265	3,201	0	3,201
16	742.8 Rental of Equipment	12	12	13	13	12	12	12	12	12	12	12	12	146	0	146
17	750.8 Transportation Expense	129	124	134	134	132	130	131	131	130	133	128	130	1,565	0	1,565
18	756.8 Insurance - Vehicle	202	194	210	210	207	204	206	206	203	208	200	203	2,454	0	2,454
19	757.8 Insurance - General Liability	415	399	432	432	425	420	423	423	416	427	412	418	5,044	0	5,044
20	758.8 Insurance - Workman's Comp	125	120	130	130	127	126	127	127	126	128	124	126	1,514	0	1,514
21	759.8 Insurance - Other	41	40	43	43	42	42	42	42	42	42	41	42	501	0	501
22	760.8 Advertising Expense	45	43	47	47	46	45	46	46	45	46	45	45	546	0	546
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	569	546	592	591	581	575	579	580	573	585	564	573	6,908	0	6,908
24	767.8 Reg. Comm. Exp. - Other	100	96	104	104	102	101	102	102	101	103	99	101	1,215	0	1,215
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8 Miscellaneous Expenses	2,044	1,963	2,129	2,125	2,090	2,065	2,082	2,084	2,059	2,104	2,028	2,059	24,833	0	24,833
27	TOTAL SEWER ALLOCATED A & G EXPENSES	14,081	13,526	14,670	14,643	14,401	14,230	14,343	14,362	14,166	14,498	13,971	14,183	171,094	0	171,094

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.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-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(S)

	(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										Net Adjustments	Total Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	180,721	0	0	0	0	0	0	0	0	0	0	180,721
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits	44,879	0	0	0	0	0	0	0	0	0	0	44,879
4	710.1-.8 Purchased Sewage Treatment	1,166,136	0	0	0	0	0	0	0	0	0	0	1,166,136
5	711.1-.8 Sludge Removal Expenses	450	0	0	0	0	0	0	0	0	0	0	450
6	715.1-.8 Purchased Power	21,059	0	0	0	0	0	0	0	0	0	0	21,059
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	86,430	0	0	0	0	0	0	0	0	0	0	86,430
9	720.1-.8 Materials & Supplies	39,278	0	0	0	0	0	0	0	0	0	0	39,278
10	731.1-.8 Contractual Services - Eng.	674	0	0	0	0	0	0	0	0	0	0	674
11	732.1-.8 Contractual Services - Acct.	3,580	0	0	0	0	0	0	0	0	0	0	3,580
12	733.1-.8 Contractual Services - Legal	2,157	0	0	0	0	0	0	0	0	0	0	2,157
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	6,937	0	0	0	0	0	0	0	0	0	0	6,937
15	741.1-.8 Rental of Real Building/Real Property	3,201	0	0	0	0	0	0	0	0	0	0	3,201
16	742.1-.8 Rental of Equipment	12,046	0	0	0	0	0	0	0	0	0	0	12,046
17	750.1-.8 Transportation Expense	8,504	0	0	0	0	0	0	0	0	0	0	8,504
18	756.1-.8 Insurance - Vehicle	2,454	0	0	0	0	0	0	0	0	0	0	2,454
19	757.1-.8 Insurance - General Liability	5,044	0	0	0	0	0	0	0	0	0	0	5,044
20	758.1-.8 Insurance - Workman's Comp	3,233	0	0	0	0	0	0	0	0	0	0	3,233
21	759.1-.8 Insurance - Other	501	0	0	0	0	0	0	0	0	0	0	501
22	760.1-.8 Advertising Expense	546	0	0	0	0	0	0	0	0	0	0	546
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort	6,908	0	0	0	0	0	0	0	0	0	0	6,908
24	767.1-.8 Reg. Comm. Exp. - Other	1,215	0	0	0	0	0	0	0	0	0	0	1,215
25	770.1-.8 Bad Debt Expense	4,382	0	0	0	0	0	0	0	0	0	0	4,382
26	775.1-.8 Miscellaneous Expenses	42,558	0	0	0	0	0	0	0	0	0	0	42,558
27	TOTAL SEWER O & M EXPENSES	1,642,893	0	0	0	0	0	0	0	0	0	0	1,642,893

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.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 last year O & M expenses.

FPSC
Schedule: B-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES										
Line No.	Account No.	Name	Per Books O & M										Net Adjustments	Total Adjusted O & M
1	701.1-.6	Salaries & Wages - Employees	63,837	0	0	0	0	0	0	0	0	0	0	63,837
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6	Employee Pensions & Benefits	15,853	0	0	0	0	0	0	0	0	0	0	15,853
4	710.1-.6	Purchased Sewage Treatment	1,166,136	0	0	0	0	0	0	0	0	0	0	1,166,136
5	711.1-.6	Sludge Removal Expenses	450	0	0	0	0	0	0	0	0	0	0	450
6	715.1-.6	Purchased Power	19,440	0	0	0	0	0	0	0	0	0	0	19,440
7	716.1-.6	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6	Chemicals	66,430	0	0	0	0	0	0	0	0	0	0	66,430
9	720.1-.6	Materials & Supplies	33,470	0	0	0	0	0	0	0	0	0	0	33,470
10	731.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6	Contractual Services - Other	1,374	0	0	0	0	0	0	0	0	0	0	1,374
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6	Rental of Equipment	11,900	0	0	0	0	0	0	0	0	0	0	11,900
17	750.1-.6	Transportation Expense	5,679	0	0	0	0	0	0	0	0	0	0	5,679
18	756.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6	Insurance - Workman's Comp	1,142	0	0	0	0	0	0	0	0	0	0	1,142
21	759.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6	Miscellaneous Expenses	6,733	0	0	0	0	0	0	0	0	0	0	6,733
27	TOTAL SEWER DIRECT O & M EXPENSES		1,412,444	0	0	0	0	0	0	0	0	0	0	1,412,444

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.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-6(S)
Page 8 Of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
1	701.7	Salaries & Wages - Employees	32,245	0	0	0	0	0	0	0	0	0	0	32,245
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	8,007	0	0	0	0	0	0	0	0	0	0	8,007
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	112	0	0	0	0	0	0	0	0	0	0	112
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	1,781	0	0	0	0	0	0	0	0	0	0	1,781
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	1,260	0	0	0	0	0	0	0	0	0	0	1,260
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	577	0	0	0	0	0	0	0	0	0	0	577
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	4,382	0	0	0	0	0	0	0	0	0	0	4,382
26	775.7	Miscellaneous Expenses	10,992	0	0	0	0	0	0	0	0	0	0	10,992
27		TOTAL SEWER CUSTOMER ACCOUNT EXPENSES	59,356	0	0	0	0	0	0	0	0	0	0	59,356

Notes:
(1) Employee Pensions & Benefits is calculated as 24.63% 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.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-6(S)
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										Net Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	84,640	0	0	0	0	0	0	0	0	0	0	84,640
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	21,019	0	0	0	0	0	0	0	0	0	0	21,019
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	1,507	0	0	0	0	0	0	0	0	0	0	1,507
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	4,027	0	0	0	0	0	0	0	0	0	0	4,027
10	731.8	Contractual Services - Eng.	674	0	0	0	0	0	0	0	0	0	0	674
11	732.8	Contractual Services - Acct.	3,580	0	0	0	0	0	0	0	0	0	0	3,580
12	733.8	Contractual Services - Legal	2,157	0	0	0	0	0	0	0	0	0	0	2,157
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	5,563	0	0	0	0	0	0	0	0	0	0	5,563
15	741.8	Rental of Real Building/Real Property	3,201	0	0	0	0	0	0	0	0	0	0	3,201
16	742.8	Rental of Equipment	146	0	0	0	0	0	0	0	0	0	0	146
17	750.8	Transportation Expense	1,565	0	0	0	0	0	0	0	0	0	0	1,565
18	756.8	Insurance - Vehicle	2,454	0	0	0	0	0	0	0	0	0	0	2,454
19	757.8	Insurance - General Liability	5,044	0	0	0	0	0	0	0	0	0	0	5,044
20	758.8	Insurance - Workman's Comp	1,514	0	0	0	0	0	0	0	0	0	0	1,514
21	759.8	Insurance - Other	501	0	0	0	0	0	0	0	0	0	0	501
22	760.8	Advertising Expense	546	0	0	0	0	0	0	0	0	0	0	546
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	6,908	0	0	0	0	0	0	0	0	0	0	6,908
24	767.8	Reg. Comm. Exp. - Other	1,215	0	0	0	0	0	0	0	0	0	0	1,215
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	24,833	0	0	0	0	0	0	0	0	0	0	24,833
27		TOTAL SEWER A & G EXPENSES	171,094	0	0	0	0	0	0	0	0	0	0	171,094

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 SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.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-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.8	Salaries & Wages - Employees	146,855	180,721	34,066	23.23%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	35,153	44,879	9,726	27.67%
4	710.1-.8	Purchased Sewer	778,938	1,168,136	389,198	50.00%
5	711.1-.8	Sludge Removal	356	450	94	26.40%
6	715.1-.8	Purchased Power	20,493	21,059	566	2.76%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	100,991	86,430	(14,561)	(14.42%)
9	720.1-.8	Materials & Supplies	28,658	39,278	10,620	37.06%
10	731.1-.8	Contractual Services - Eng.	0	674	674	100.00%
11	732.1-.8	Contractual Services - Acct.	3,464	3,580	116	3.33%
12	733.1-.8	Contractual Services - Legal	2,746	2,157	(589)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	8,586	8,837	(2,629)	(27.48%)
15	741.1-.8	Rental of Real Building/Real Property	2,991	3,201	210	7.00%
16	742.1-.8	Rental of Equipment	1,820	12,046	10,427	643.73%
17	750.1-.8	Transportation Expense	7,108	8,504	1,396	19.64%
18	756.1-.8	Insurance - Vehicle	2,274	2,454	180	7.91%
19	757.1-.8	Insurance - General Liability	5,203	5,044	(159)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	2,610	3,233	623	23.87%
21	759.1-.8	Insurance - Other	472	501	29	6.05%
22	760.1-.8	Advertising Expense	561	546	(14)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	6,908	6,908	0	0.00%
24	767.1-.8	Reg. Comm. Exp. - Other	1,844	1,215	(629)	(34.12%)
25	770.1-.8	Bad Debt Expense	2,532	4,382	1,850	73.07%
26	775.1-.8	Miscellaneous Expenses	29,676	42,558	12,882	43.41%
27	TOTAL SEWER O & M EXPENSES		1,188,819	1,842,893	454,075	38.20%
28	TOTAL (LESS ACCTS 766 & 767)		1,180,067	1,834,770	454,704	38.53%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.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-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.6 Salaries & Wages - Employees	33,224	63,837	30,613	92.14%
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6 Employee Pensions & Benefits	7,984	15,853	7,869	99.06%
4	710.1-.6 Purchased Sewer	776,938	1,166,136	389,198	50.09%
5	711.1-.6 Sludge Removal	356	450	94	26.40%
6	715.1-.6 Purchased Power	19,041	19,440	399	2.10%
7	716.1-.6 Fuel for Power Production	0	0	0	0.00%
8	718.1-.6 Chemicals	100,991	86,430	(14,561)	(14.42%)
9	720.1-.6 Materials & Supplies	22,492	33,470	10,978	48.81%
10	731.1-.6 Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.6 Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6 Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6 Contractual Services - Other	0	1,374	1,374	100.00%
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6 Rental of Equipment	1,429	11,900	10,471	732.75%
17	750.1-.6 Transportation Expense	5,287	5,679	392	7.41%
18	756.1-.6 Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6 Insurance - General Liability	0	0	0	0.00%
20	758.1-.6 Insurance - Workmen's Comp	591	1,142	551	93.23%
21	759.1-.6 Insurance - Other	0	0	0	0.00%
22	760.1-.6 Advertising Expense	0	0	0	0.00%
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6 Bad Debt Expense	0	0	0	0.00%
26	775.1-.6 Miscellaneous Expenses	749	6,733	5,984	798.93%
27	TOTAL SEWER O & M EXPENSES	969,062	1,412,444	443,382	45.75%
28	TOTAL (LESS ACCTS 766 & 767)	969,062	1,412,444	443,382	45.75%

NOTE: See Volume II for variance explanations.

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Note: May not cross foot due to rounding

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.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-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.7	Salaries & Wages - Employees	33,346	32,245	(1,101)	(3.30%)
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	7,993	8,007	14	0.18%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	127	112	(15)	(11.92%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	1,994	1,781	(214)	(10.72%)
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	290	0	(290)	(100.00%)
16	742.1-.7	Rental of Equipment	7	0	(7)	(100.00%)
17	750.1-.7	Transportation Expense	813	1,260	447	54.91%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	594	577	(17)	(2.81%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	2,532	4,382	1,850	73.07%
26	775.1-.7	Miscellaneous Expenses	2,378	10,992	8,614	362.27%
27	**TOTAL SEWER O & M EXPENSES**		50,074	59,356	9,281	18.54%
28	**TOTAL (LESS ACCTS 766 & 767)**		50,074	59,356	9,281	18.54%

NOTE: See Volume II for variance explanations.

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Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.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-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.8	Salaries & Wages - Employees	80,085	84,640	4,555	5.69%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	19,196	21,019	1,822	9.49%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	1,325	1,507	182	13.73%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	4,171	4,027	(144)	(3.45%)
10	731.1-.8	Contractual Services - Eng.	0	674	674	100.00%
11	732.1-.8	Contractual Services - Acct.	3,464	3,580	116	3.33%
12	733.1-.8	Contractual Services - Legal	2,746	2,157	(589)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	9,566	5,563	(4,003)	(41.85%)
15	741.1-.8	Rental of Real Building/Real Property	2,701	3,201	499	18.49%
16	742.1-.8	Rental of Equipment	184	146	(37)	(20.30%)
17	750.1-.8	Transportation Expense	1,008	1,565	558	55.34%
18	756.1-.8	Insurance - Vehicle	2,274	2,454	180	7.91%
19	757.1-.8	Insurance - General Liability	5,203	5,044	(159)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	1,426	1,514	89	6.22%
21	759.1-.8	Insurance - Other	472	501	29	6.05%
22	760.1-.8	Advertising Expense	561	546	(14)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	6,908	6,908	0	0.00%
24	767.1-.8	Reg. Comm. Exp. - Other	1,844	1,215	(629)	(34.12%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	26,549	24,833	(1,716)	(6.46%)
27	**TOTAL SEWER O & M EXPENSES**		169,683	171,094	1,412	0.83%
28	**TOTAL (LESS ACCTS 766 & 767)**		160,931	162,971	2,041	1.27%

NOTE: See Volume II for variance explanations.

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(S)
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.			

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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	(B) Sewer	
16					
17					
18	Prior Unamortized Rate Case Expense				
19	Marco Island	Docket No. 920655-WS	$134,310		
20	Uniform	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	$6,908	
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 SEWER 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(S)
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 Sewer 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 / 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(S)
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-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-6 (S)
(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (S)

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-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
SUMMARY - DEPRECIATION, NET OF 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 of test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1995 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1995 DEPRECIATION EXPENSE Per Books	(6) 1995 DEPRECIATION EXPENSE Utility Adjustment	(7) 1995 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1995 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	47,187	40	2.50%	1,180	0	1,180	0.00%	0	1,180
3	352.1 Franchises	0	40	2.50%	0	0	0	0.00%	0	0
4	389.1 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0	53.14%	0	0
8	360.2 Collection Sewers - Force	13,607	30	3.33%	453	0	453	53.14%	241	212
9	361.2 Collection Sewers - Gravity	8,299,612	45	2.22%	184,251	0	184,251	53.14%	97,903	86,348
10	362.2 Special Collecting	429	40	2.50%	11	0	11	0.00%	0	11
11	363.2 Services to Customers	9,504	38	2.63%	250	0	250	0.00%	0	250
12	364.2 Flow Measuring Devices	11,339	5	20.00%	2,268	0	2,268	0.00%	0	2,268
13	365.2 Flow Measuring Installation	2,758	38	2.63%	73	0	73	0.00%	0	73
14	389.2 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	10,000	32	3.13%	313	0	313	53.14%	166	147
18	370.3 Receiving Wells	37,486	30	3.33%	1,248	0	1,248	53.14%	663	585
19	371.3 Pumping Equipment	211,888	18	5.56%	11,781	0	11,781	53.14%	6,260	5,521
20	389.3 Other Plant & Misc. Equipment	2,471	18	5.56%	137	0	137	53.14%	73	64
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	2,812	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	0	32	3.13%	0	0	0	0.00%	0	0
24	380.4 Treatment & Disposal	2,520	18	5.56%	140	0	140	0.00%	0	140
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	0.00%	0	0
26	382.4 Outfall Sewer Lines	0	30	3.33%	0	0	0	0.00%	0	0
27	389.4 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	9,467	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	89,465	40	2.50%	2,237	0	2,237	0.00%	0	2,237
31	390.5 Office Furniture & Equipment	55,191	15	6.67%	3,681	0	3,681	0.00%	0	3,681
32	390.51 Computer Equipment	133,708	6	16.67%	22,289	0	22,289	0.00%	0	22,289
33	391.5 Transportation Equipment	79,868	6	16.67%	13,314	0	13,314	0.00%	0	13,314
34	392.5 Stores Equipment	849	18	5.56%	47	0	47	0.00%	0	47
35	393.5 Tools, Shop & Garage Equipment	30,297	16	6.25%	1,894	0	1,894	0.00%	0	1,894
36	394.5 Laboratory Equipment	18,319	15	6.67%	1,222	0	1,222	0.00%	0	1,222
37	395.5 Power Operated Equipment	29,070	12	8.33%	2,422	0	2,422	0.00%	0	2,422
38	396.5 Communication Equipment	15,071	10	10.00%	1,507	0	1,507	0.00%	0	1,507
39	397.5 Miscellaneous Equipment	7,057	15	6.67%	471	0	471	0.00%	0	471
40	398.5 Other Tangible Plant	5,603	10	10.00%	560	0	560	0.00%	0	560
41	**INTANGIBLE PLANT**	47,187		2.50%	1,180	0	1,180	0.00%	0	1,180
42	**COLLECTION PLANT**	8,337,248		2.25%	187,306	0	187,306	52.40%	98,144	89,162
43	**SYSTEM PUMPING PLANT**	261,846		5.15%	13,480	0	13,480	53.13%	7,162	6,318
44	**TREATMENT AND DISPOSAL PLANT**	5,332		2.63%	140	0	140	0.00%	0	140
45	***GENERAL PLANT***	473,964		10.47%	49,643	0	49,643	0.00%	0	49,643
46	**TOTAL DEPRECIATION EXPENSE**	9,125,577		2.76%	251,748	0	251,748	41.83%	105,306	146,442
47	**LESS: AMORTIZATION OF CIAC**				(219,916)	0	(219,916)		(91,991)	(127,925)
48	**NET DEPRECIATION EXPENSE - SEWER**				31,832	0	31,832		13,315	18,517

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER 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-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
Line No.	SEWER 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	3,805	14.93%	568	0	568	41.83%	238	330
2	Line/Main Extension Fees	5,096	2.31%	118	0	118	41.83%	49	69
3	Contributed Lines	9,490,474	2.31%	219,230	0	219,230	41.83%	91,704	127,526
4	Contributed Property Other Than Lines	0	2.34%	0	0	0	41.83%	0	0
5	Service Installation Fees	0	2.63%	0	0	0	0.00%	0	0
6	TOTAL SEWER CIAC AMORT. EXPENSE	9,499,375		219,916	0	219,916		91,991	127,925

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortizaton expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER 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-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER 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	364.2 Flow Measuring Devices	11,339	2,268	20.00%
3	365.2 Flow Measuring Installation	2,758	73	2.63%
4	354.4 *Structures & Improvements*	0	0	0.00%
5	380.4 Treatment & Disposal	2,520	140	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	0	0	0.00%
8	*389.4 Other Plant & Misc. Equipment*	0	0	0.00%
9	**COMPOSITE RATE**	16,617	2,480	14.93%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	13,607	453	3.33%
13	361.2 Collection Sewers - Gravity	8,299,612	184,251	2.22%
14	362.2 Special Collecting	429	11	2.50%
15	389.2 Other Plant & Misc. Equipment	0	0	0.00%
16	354.3 Structures & Improvements	10,000	313	3.13%
17	370.3 Receiving Wells	37,486	1,248	3.33%
18	371.3 Pumping Equipment	211,888	11,781	5.56%
19	389.3 Other Plant & Misc. Equipment	2,471	137	5.56%
20	**COMPOSITE RATE**	8,575,493	198,195	2.31%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	9,504	250	2.63%
23	**COMPOSITE RATE**	9,504	250	2.63%
24	***OTHERS: (Weighted Average of Above Rates):***			
25	Plant Capacity Fees (Line 9)	16,617	2,480	14.93%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	8,575,493	198,195	2.31%
27	Service Installation Fees (Line 23)	9,504	250	2.63%
28	**COMPOSITE RATE**	8,601,614	200,925	2.34%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(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%)	78,565	0	78,565	B-4(S)	
2	PAYROLL TAXES: (8.0%)	14,458	0	14,458	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	14,458	0	14,458		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	106,690	0	106,690		
8	Non-used & Useful Property Tax Add-back (1)		65,693	65,693		
9	Adjusted Real Estate & Personal Property Tax	106,690	65,693	172,383		
10	Non-used & Useful Percent			50.00%	A-6(S)7/7	
11	Non-used & Useful Amount		(86,191)	(86,191)		
12	TOTAL USED & USEFUL REAL EST. TAXES	106,690	(20,498)	86,192		
14	OTHER:	0	0	0		
15	(Adjustments)	0	0	0		
16		0	0	0		
17		0	0	0		
18	TOTAL	0	0	0		
19	TOTAL TAXES OTHER (PRESENT INCOME)	199,712	(20,498)	179,214		B-2(S)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 9:41 AM B15S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	1,745,885	0	1,745,885	B-4(S)
3	Less:				
4	O & M Expenses	1,642,893	0	1,642,893	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	18,517	0	18,517	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	199,712	(20,498)	179,214	B-15(S)
8	Pre-Tax Operating Expenses	1,861,123	(20,498)	1,840,625	
9	**PRE-TAX OPERATING INCOME**	(115,238)	20,498	(94,740)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(115,238)	20,498	(94,740)	
12	Less:				
13	Interest Expense:				
14	Rate Base	(164,322)	164,322	0	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	(8,298)	8,298	0	C-3
17	Net Taxable Income (L11 - L16)	(106,940)	12,200	(94,740)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(41,252)	4,706	(36,546)	
20	Less:				
21	Parent Debt Adjustment	14,319	0	14,319	C-1(S)
22	Investment Tax Credit	2,282	0	2,282	C-7(S)
23	**TOTAL INCOME TAXES**	(57,853)	4,706	(53,147)	

5/30/95 9:41 AM B17S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(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 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

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 Expense (%)	41.83%	0.00%	41.83%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

SCHEDULE OF SEWER 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-2 (S)
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	114,615	0	114,615	A-6 (S)
2	Utility Land & Land Rights	3,193	0	3,193	A-6 (S)
3	Non-Used and Useful	(7,461)	0	(7,461)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(70,781)	0	(70,781)	A-10 (S)
6	CIAC	(63,955)	0	(63,955)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	54,259	0	54,259	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	*Advances for Construction*	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(760)	0	(760)	Vol. II
13	Deferred Taxes	(1,913)	0	(1,913)	C-7 (S)
14	Working Capital Allowance	5,907	0	5,907	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	33,103	0	33,103	

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Note: May not cross foot due to rounding

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)

Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Annual	(3) Utility Adjustments Average	(4) Supporting Schedules
1	**A. UTILITY PLANT IN SERVICE:**			A-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
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-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

5/30/95 8:02 AM A03S1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	0	0	

5/30/95 8:03 AM A03S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER PLANT IN SERVICE - 1985
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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Plant In Service Year-End Balances
1	85/30/85 Balance Per Docket No. 820099-WS, Order No. 16128 Dated 05/10/86	84,788
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	84,788
8		
9		
10	1986 Additions	1,437
11	1986 Retirements	0
12	1986 Adjustments	
13	1986 Net Additions	1,437
14	12/31/86 Balance	86,225
15		
16		
17	1987 Additions	835
18	1987 Retirements	0
19	1987 Adjustments	
20	1987 Net Additions	835
21	12/31/87 Balance	87,060
22		
23		
24	1988 Additions	1,815
25	1988 Retirements	0
26	1988 Adjustments	
27	1988 Net Additions	1,815
28	12/31/88 Balance	88,875
29		
30		
31	1989 Additions	2,222
32	1989 Retirements	0
33	1989 Adjustments	
34	1989 Net Additions	2,222
35	12/31/89 Balance	91,097
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	
41	1990 Net Additions	0
42	12/31/90 Balance	91,097

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

SCHEDULE OF SEWER 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 these costs.

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

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	12/31/90 Balance		91,097
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		91,097
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	12/31/92 Balance		91,097
16			
17			
18	1993 Additions		549
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	14,964
21	1993 Net Additions		15,513
22	12/31/93 Balance		106,609
23			
24			
25	1994 Additions		10,181
26	1994 Retirements		622
27	1994 Adjustments		0
28	1994 Net Additions		9,560
29	12/31/94 Balance		116,169
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(155)
32	1995 Additions		3,799
33	1995 Retirements		212
34	1995 Adjustments		0
35	1995 Net Additions		3,587
36	12/31/95 Balance		119,601
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 SEWER 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-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

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) Net Additions 12/31/94 - 12/31/95 Retirements	(5) Net Additions 12/31/94 - 12/31/95 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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	2,670	0	0	0	2,670	0	2,670	2,670	0	2,670
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	77	0	77	77	0	77	39	0	39
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	37	0	37	37	0	37	18	0	18
11	363.2 Services to Customers	2,128	0	0	0	2,128	0	2,128	2,128	0	2,128
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	699	0	0	0	699	0	699	699	0	699
18	370.3 Receiving Wells	73,920	0	0	0	73,920	0	73,920	73,920	0	73,920
19	371.3 Pumping Equipment	10,544	0	0	0	10,544	0	10,544	10,544	0	10,544
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	0	240	0	240	240	0	240	120	0	120
23	354.4 Structures & Improvements	1,458	0	0	0	1,458	0	1,458	1,458	0	1,458
24	380.4 Treatment & Disposal	6,010	0	0	0	6,010	0	6,010	6,010	0	6,010
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	404	0	0	0	404	0	404	404	0	404
30	354.5 Structures & Improvements	3,598	436	(5)	431	4,029	0	4,029	3,813	0	3,813
31	390.5 Office Furniture & Equipment	2,195	315	0	315	2,510	0	2,510	2,352	0	2,352
32	390.51 Computer Equipment	5,408	583	0	583	5,990	0	5,990	5,699	0	5,699
33	391.5 Transportation Equipment	3,291	426	(201)	227	3,518	0	3,518	3,404	0	3,404
34	392.5 Stores Equipment	36	1	0	1	37	0	37	36	0	36
35	393.5 Tools, Shop & Garage Equipment	1,230	123	(1)	123	1,353	0	1,353	1,291	0	1,291
36	394.5 Laboratory Equipment	349	863	0	863	1,212	0	1,212	781	0	781
37	395.5 Power Operated Equipment	1,220	40	(1)	39	1,259	0	1,259	1,239	0	1,239
38	396.5 Communication Equipment	555	175	0	175	730	0	730	642	0	642
39	397.5 Miscellaneous Equipment	293	20	(5)	15	308	0	308	301	0	301
40	398.5 Other Tangible Plant	8	461	0	461	469	0	469	239	0	239
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	4,798	114	0	114	4,912	0	4,912	4,855	0	4,855
43	**SYSTEM PUMPING PLANT**	85,163	0	0	0	85,163	0	85,163	85,163	0	85,163
44	**TREATMENT AND DISPOSAL PLANT**	7,468	240	0	240	7,707	0	7,707	7,587	0	7,587
45	**GENERAL PLANT**	18,586	3,446	(212)	3,233	21,819	0	21,819	20,202	0	20,202
46	**TOTAL PLANT IN SERVICE**	116,015	3,799	(212)	3,587	119,601	0	119,601	117,808	0	117,808
47	**LAND & LAND RIGHTS**	3,074	240	0	240	3,313	0	3,313	3,193	0	3,193
48	**TOTAL PIS LESS LAND**	112,941	3,560	(212)	3,347	116,288	0	116,288	114,615	0	114,615

Note May not cross foot due to rounding

SCHEDULE OF SEWER 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 from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	2,670	0	2,670
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	52	52	52	52	52	52	52	77	77	39
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	25	25	25	25	25	25	25	37	37	18
11	363.2 Services to Customers	2,128	2,128	2,128	2,128	2,128	2,128	2,128	2,128	2,128	2,128	2,128	2,128	2,128	0	2,128
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	000	000	000	000	000	000	000	000	000	000	000	000	000	0	000
18	370.3 Receiving Wells	73,920	73,920	73,920	73,920	73,920	73,920	73,920	73,920	73,920	73,920	73,920	73,920	73,920	0	73,920
19	371.3 Pumping Equipment	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	10,544	0	10,544
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	183	183	183	183	183	183	183	240	240	120
23	354.4 Structures & Improvements	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	0	1,458
24	380.4 Treatment & Disposal	6,010	6,010	6,010	6,010	6,010	6,010	6,010	6,010	6,010	6,010	6,010	6,010	6,010	0	6,010
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	404	404	404	404	404	404	404	404	404	404	404	404	404	0	404
30	354.5 Structures & Improvements	3,598	3,600	3,606	3,612	3,616	3,618	3,813	3,813	3,813	3,813	3,813	3,813	4,029	431	3,813
31	390.5 Office Furniture & Equipment	2,195	2,197	2,201	2,205	2,208	2,210	2,350	2,351	2,351	2,351	2,351	2,351	2,510	315	2,352
32	390.51 Computer Equipment	5,408	5,412	5,419	5,427	5,433	5,436	5,696	5,696	5,696	5,696	5,696	5,696	5,990	583	5,699
33	391.5 Transportation Equipment	3,291	3,293	3,298	3,297	3,301	3,303	3,491	3,491	3,491	3,491	3,491	3,491	3,518	227	3,404
34	392.5 Stores Equipment	36	36	36	36	36	36	36	36	36	36	36	36	37	1	36
35	393.5 Tools, Shop & Garage Equipment	1,230	1,231	1,232	1,234	1,235	1,236	1,291	1,291	1,291	1,291	1,291	1,291	1,353	123	1,291
36	394.5 Laboratory Equipment	349	355	365	377	386	390	775	776	776	776	776	776	1,212	863	781
37	395.5 Power Operated Equipment	1,220	1,220	1,220	1,221	1,221	1,221	1,239	1,239	1,239	1,239	1,239	1,238	1,258	39	1,239
38	396.5 Communication Equipment	555	556	556	561	562	563	641	641	641	641	641	641	736	175	642
39	397.5 Miscellaneous Equipment	293	293	294	294	294	294	303	303	303	303	303	303	308	15	301
40	398.5 Other Tangible Plant	8	11	17	23	28	30	236	236	236	236	236	236	466	461	230
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	4,798	4,798	4,798	4,798	4,798	4,876	4,876	4,876	4,876	4,876	4,876	4,876	4,912	114	4,855
43	**SYSTEM PUMPING PLANT**	85,183	85,183	85,183	85,183	85,183	85,183	85,183	85,183	85,183	85,183	85,183	85,183	85,183	0	85,183
44	**TREATMENT AND DISPOSAL PLANT**	7,468	7,468	7,468	7,468	7,468	7,630	7,630	7,630	7,630	7,630	7,630	7,630	7,707	240	7,567
45	**GENERAL PLANT**	18,566	18,608	18,649	18,690	18,724	18,741	20,276	20,279	20,279	20,279	20,279	20,278	21,819	3,233	20,202
46	**TOTAL PLANT IN SERVICE**	116,015	116,057	116,076	116,119	116,153	116,410	117,944	117,948	117,948	117,948	117,948	117,948	119,601	3,587	117,808
47	**LAND & LAND RIGHTS**	3,074	3,074	3,074	3,074	3,074	3,236	3,236	3,236	3,236	3,236	3,236	3,236	3,313	240	3,193
48	**TOTAL PIS LESS LAND**	112,941	112,983	113,005	113,045	113,079	113,174	114,708	114,712	114,712	114,712	114,712	114,712	116,288	3,347	114,615

SCHEDULE OF SEWER PLANT IN SERVICE 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 additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	52	0	0	0	0	0	0	25	77	39
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	25	0	0	0	0	0	0	12	37	18
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	163	0	0	0	0	0	0	77	240	120
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	360.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	362.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	3	5	6	4	2	195	0	0	0	0	0	216	431	216
31	390.5 Office Furniture & Equipment	2	4	4	3	2	140	0	0	0	0	0	159	315	157
32	390.51 Computer Equipment	4	7	8	6	3	260	1	0	0	0	0	294	583	291
33	391.5 Transportation Equipment	3	4	(0)	3	2	189	(0)	0	0	0	0	27	227	114
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
35	393.5 Tools, Shop & Garage Equipment	1	2	2	1	1	55	0	0	0	0	0	62	123	61
36	394.5 Laboratory Equipment	6	11	12	9	4	385	1	0	0	0	0	408	860	432
37	395.5 Power Operated Equipment	0	0	1	0	0	18	0	0	0	0	0	19	39	20
38	396.5 Communication Equipment	1	2	2	2	1	78	0	0	0	0	0	88	175	88
39	397.5 Miscellaneous Equipment	0	0	0	0	0	9	0	0	0	0	0	5	15	7
40	398.5 Other Tangible Plant	3	6	6	5	2	206	1	0	0	0	0	233	461	231
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	77	0	0	0	0	0	0	37	114	57
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	163	0	0	0	0	0	0	77	240	120
45	GENERAL PLANT	22	42	40	34	18	1,534	3	0	0	0	0	1,540	3,233	1,617
46	TOTAL NET ADDITIONS	22	42	40	34	257	1,534	3	0	0	0	0	1,654	3,587	1,794
47	LAND & LAND RIGHTS	0	0	0	0	163	0	0	0	0	0	0	77	240	120
48	TOTAL PIS LESS LAND	22	42	40	34	95	1,534	3	0	0	0	0	1,577	3,347	1,674

SCHEDULE OF SEWER PLANT IN SERVICE 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 Avg. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	52	0	0	0	0	0	0	25	77	39
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	25	0	0	0	0	0	0	12	37	18
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	366.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	183	0	0	0	0	0	0	77	240	120
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	3	5	6	4	2	195	0	0	0	0	0	221	436	218
31	390.5 Office Furniture & Equipment	2	4	4	3	2	140	0	0	0	0	0	150	315	157
32	390.51 Computer Equipment	4	7	8	6	3	260	1	0	0	0	0	294	583	291
33	391.5 Transportation Equipment	3	5	6	4	2	191	0	0	0	0	0	218	428	214
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
35	393.5 Tools, Shop & Garage Equipment	1	2	2	1	1	55	0	0	0	0	0	62	123	62
36	394.5 Laboratory Equipment	8	11	12	9	4	365	1	0	0	0	0	436	863	432
37	395.5 Power Operated Equipment	0	0	1	0	0	18	0	0	0	0	0	20	40	20
38	396.5 Communication Equipment	1	2	2	2	1	78	0	0	0	0	0	88	175	88
39	397.5 Miscellaneous Equipment	0	0	0	0	0	9	0	0	0	0	0	10	20	10
40	398.5 Other Tangible Plant	3	6	6	5	2	206	1	0	0	0	0	233	461	231
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	77	0	0	0	0	0	0	37	114	57
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	183	0	0	0	0	0	0	77	240	120
45	**GENERAL PLANT**	22	43	47	35	18	1,537	4	0	0	0	0	1,741	3,446	1,723
46	**TOTAL GROSS ADDITIONS**	22	43	47	35	257	1,537	4	0	0	0	0	1,855	3,799	1,900
47	**LAND & LAND RIGHTS**	0	0	0	0	183	0	0	0	0	0	0	77	240	120
48	**TOTAL PIS LESS LAND**	22	43	47	35	95	1,537	4	0	0	0	0	1,777	3,560	1,780

SCHEDULE OF SEWER PLANT IN SERVICE 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 retirements for PIS by account for each month of the test year and the average

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	360.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	362.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	5	5	3
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	1	6	1	0	2	0	0	0	0	0	190	201	100
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	1
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	5	5	2
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	1	6	1	0	2	1	0	0	0	0	201	212	106
46	TOTAL RETIREMENTS	0	1	6	1	0	2	1	0	0	0	0	201	212	106
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	1	6	1	0	2	1	0	0	0	0	201	212	106

SCHEDULE OF SEWER 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 adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	2,670	0.00%	0
7	354.2 Structures & Improvements	0	26.96%	0
8	360.2 Collection Sewers - Force	39	26.96%	10
9	361.2 Collection Sewers - Gravity	0	26.96%	0
10	362.2 Special Collecting	18	0.00%	0
11	363.2 Services to Customers	2,128	0.00%	0
12	364.2 Flow Measuring Devices	0	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	699	26.96%	188
18	370.3 Receiving Wells	73,920	26.96%	19,930
19	371.3 Pumping Equipment	10,544	26.96%	2,843
20	389.3 Other Plant & Misc. Equipment	0	26.96%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	120	0.00%	0
23	354.4 Structures & Improvements	1,458	0.00%	0
24	380.4 Treatment & Disposal	6,010	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	0	0.00%	0
27	389.4 Other Plant & Misc. Equipment	0	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	404	0.00%	0
30	354.5 Structures & Improvements	3,813	0.00%	0
31	390.5 Office Furniture & Equipment	2,352	0.00%	0
32	390.51 Computer Equipment	5,699	0.00%	0
33	391.5 Transportation Equipment	3,404	0.00%	0
34	392.5 Stores Equipment	36	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	1,291	0.00%	0
36	394.5 Laboratory Equipment	781	0.00%	0
37	395.5 Power Operated Equipment	1,239	0.00%	0
38	396.5 Communication Equipment	642	0.00%	0
39	397.5 Miscellaneous Equipment	301	0.00%	0
40	398.5 Other Tangible Plant	239	0.00%	0
41	INTANGIBLE PLANT	0	0.00%	0
42	COLLECTION PLANT	4,855	0.21%	10
43	SYSTEM PUMPING PLANT	85,163	26.96%	22,961
44	TREATMENT AND DISPOSAL PLANT	7,587	0.00%	0
45	GENERAL PLANT	20,202	0.00%	0
46	TOTAL PLANT IN SERVICE	117,808	19.50%	22,971
47	LAND & LAND RIGHTS	3,193	0.00%	0
48	TOTAL PIS LESS LAND	114,615	20.04%	22,971

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & 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 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

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	22,971	0	22,971	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(15,510)	0	(15,510)	A-10 (S)
4	CIAC	0	0	0	A-12 (S)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	7,461	0	7,461	

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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.

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

Line No.	(1) Description	(2) Sewer Accum. Depr. Year-End Balances
1	05/30/95 Balance Per Docket No. 880069-WS, Order No. 16128 Dated 05/16/86	23,713
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	23,713
8		
9		
10	1986 Additions	5,580
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	5,580
14	12/31/86 Balance	29,293
15		
16		
17	1987 Additions	3,589
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	3,589
21	12/31/87 Balance	32,882
22		
23		
24	1988 Additions	3,637
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	3,637
28	12/31/88 Balance	36,519
29		
30		
31	1989 Additions	3,742
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	3,742
35	12/31/89 Balance	40,260
36		
37		
38	1990 Additions	3,814
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	3,814
42	12/31/90 Balance	44,074

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum. Depr Year-End Balances
1	12/31/90 Balance		44,074
2			
3			
4	1991 Additions		3,814
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		3,814
8	12/31/91 Balance		47,888
9			
10			
11	1992 Additions		3,814
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		3,814
15	12/31/92 Balance		51,702
16			
17			
18	1993 Additions		3,832
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	7,108
21	1993 Net Additions		10,941
22	12/31/93 Balance		62,642
23			
24			
25	1994 Additions		5,774
26	1994 Retirements		622
27	1994 Adjustments		0
28	1994 Net Additions		5,152
29	12/31/94 Balance		67,794
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(69)
32	1995 Additions		6,319
33	1995 Retirements		212
34	1995 Adjustments		0
35	1995 Net Additions		6,107
36	12/31/95 Balance		73,832
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 SEWER 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-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	1	1	0	1	1	0	1
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	269	61	330	0	330	300	0	300
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	461	26	487	0	487	474	0	474
18	370.3 Receiving Wells	49,701	2,957	52,658	0	52,658	51,180	0	51,180
19	371.3 Pumping Equipment	5,518	703	6,221	0	6,221	5,870	0	5,870
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	351	54	405	0	405	378	0	378
24	380.4 Treatment & Disposal	3,211	401	3,612	0	3,612	3,412	0	3,412
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	816	90	906	0	906	861	0	861
31	390.5 Office Furniture & Equipment	986	157	1,143	0	1,143	1,065	0	1,065
32	390.51 Computer Equipment	1,801	950	2,751	0	2,751	2,276	0	2,276
33	391.5 Transportation Equipment	2,172	366	2,538	0	2,538	2,355	0	2,355
34	392.5 Stores Equipment	10	2	12	0	12	11	0	11
35	393.5 Tools, Shop & Garage Equipment	610	80	691	0	691	651	0	651
36	394.5 Laboratory Equipment	88	52	140	0	140	114	0	114
37	395.5 Power Operated Equipment	1,181	102	1,283	0	1,283	1,232	0	1,232
38	396.5 Communication Equipment	274	64	338	0	338	306	0	306
39	397.5 Miscellaneous Equipment	42	15	57	0	57	50	0	50
40	398.5 Other Tangible Plant	233	24	257	0	257	245	0	245
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	269	62	331	0	331	301	0	301
43	SYSTEM PUMPING PLANT	55,680	3,686	59,366	0	59,366	57,524	0	57,524
44	TREATMENT AND DISPOSAL PLANT	3,562	455	4,017	0	4,017	3,790	0	3,790
45	GENERAL PLANT	8,216	1,903	10,118	0	10,118	9,166	0	9,166
46	TOTAL SEWER ACCUM. DEPR.	67,727	6,106	73,832	0	73,832	70,781	0	70,781

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	269	274	279	284	289	294	300	305	310	315	320	325	330	61	300
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	461	463	465	467	469	471	475	477	479	481	483	485	487	26	474
18	370.3 Receiving Wells	49,701	49,947	50,193	50,439	50,685	50,931	51,182	51,428	51,674	51,920	52,166	52,412	52,658	2,957	51,180
19	371.3 Pumping Equipment	5,518	5,577	5,636	5,695	5,754	5,813	5,867	5,926	5,985	6,044	6,103	6,162	6,221	703	5,870
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	351	355	359	363	367	371	381	385	389	393	397	401	405	54	378
24	380.4 Treatment & Disposal	3,211	3,244	3,277	3,310	3,343	3,376	3,414	3,447	3,480	3,513	3,546	3,579	3,612	401	3,412
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	816	824	832	840	848	856	863	871	879	887	895	903	906	90	861
31	390.5 Office Furniture & Equipment	996	999	1,012	1,025	1,038	1,051	1,065	1,078	1,091	1,104	1,117	1,130	1,143	157	1,065
32	390.51 Computer Equipment	1,801	1,880	1,959	2,038	2,117	2,196	2,277	2,356	2,435	2,514	2,593	2,672	2,751	950	2,276
33	391.5 Transportation Equipment	2,172	2,219	2,265	2,306	2,352	2,399	2,447	2,493	2,540	2,587	2,634	2,681	2,538	366	2,355
34	392.5 Stores Equipment	10	10	10	10	10	10	12	12	12	12	12	12	12	2	11
35	393.5 Tools, Shop & Garage Equipment	610	617	624	631	638	645	649	656	663	670	677	684	691	80	651
36	394.5 Laboratory Equipment	88	92	96	100	104	108	116	120	124	128	132	136	140	52	114
37	395.5 Power Operated Equipment	1,181	1,190	1,199	1,208	1,217	1,226	1,230	1,239	1,248	1,257	1,266	1,275	1,283	102	1,232
38	396.5 Communication Equipment	274	279	284	289	294	299	308	313	318	323	328	333	338	64	306
39	397.5 Miscellaneous Equipment	42	44	46	48	50	52	50	52	54	56	58	60	57	15	50
40	398.5 Other Tangible Plant	233	235	237	239	241	243	245	247	249	251	253	255	257	24	245
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	269	274	279	284	289	294	301	306	311	316	321	326	331	62	301
43	**SYSTEM PUMPING PLANT**	55,680	55,987	56,294	56,601	56,908	57,215	57,524	57,831	58,138	58,445	58,752	59,059	59,366	3,686	57,524
44	**TREATMENT AND DISPOSAL PLANT**	3,562	3,599	3,636	3,673	3,710	3,747	3,795	3,832	3,869	3,906	3,943	3,980	4,017	455	3,790
45	**GENERAL PLANT**	8,218	8,392	8,567	8,736	8,911	9,087	9,264	9,439	9,615	9,791	9,967	10,143	10,118	1,903	9,166
46	**TOTAL SEWER ACCUM. DEPR.**	67,727	68,252	68,776	69,294	69,818	70,343	70,884	71,408	71,933	72,458	72,983	73,508	73,832	6,106	70,781

SCHEDULE OF SEWER 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 additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	1	0	0	0	0	0	0	1	1
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	5	5	5	5	5	6	5	5	5	5	5	5	61	31
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	2	2	2	2	2	4	2	2	2	2	2	2	26	13
18	370.3 Receiving Wells	246	246	246	246	246	251	246	246	246	246	246	246	2,957	1,479
19	371.3 Pumping Equipment	59	59	59	59	59	54	59	59	59	59	59	59	703	352
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	4	4	4	4	4	10	4	4	4	4	4	4	54	27
24	380.4 Treatment & Disposal	33	33	33	33	33	36	33	33	33	33	33	33	401	201
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	8	8	8	8	8	7	8	8	8	8	8	3	90	45
31	390.5 Office Furniture & Equipment	13	13	13	13	13	14	13	13	13	13	13	13	157	79
32	390.51 Computer Equipment	79	79	79	79	79	81	79	79	79	79	79	79	950	475
33	391.5 Transportation Equipment	47	46	41	46	47	48	47	47	47	47	47	(143)	366	183
34	392.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
35	393.5 Tools, Shop & Garage Equipment	7	7	7	7	7	4	7	7	7	7	7	7	80	40
36	394.5 Laboratory Equipment	4	4	4	4	4	8	4	4	4	4	4	4	52	26
37	395.5 Power Operated Equipment	9	9	9	9	9	4	9	9	9	9	9	8	102	51
38	396.5 Communication Equipment	5	5	5	5	5	9	5	5	5	5	5	5	64	32
39	397.5 Miscellaneous Equipment	2	2	2	2	2	(2)	2	2	2	2	2	(3)	15	8
40	398.5 Other Tangible Plant	2	2	2	2	2	2	2	2	2	2	2	2	24	12
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	5	5	5	5	5	7	5	5	5	5	5	5	62	32
43	SYSTEM PUMPING PLANT	307	307	307	307	307	309	307	307	307	307	307	307	3,686	1,844
44	TREATMENT AND DISPOSAL PLANT	37	37	37	37	37	48	37	37	37	37	37	37	455	228
45	GENERAL PLANT	176	175	170	175	176	177	175	176	176	176	176	(25)	1,903	952
46	TOTAL NET ADDITIONS	525	524	519	524	525	541	524	525	525	525	525	324	6,106	3,056

SCHEDULE OF SEWER 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 last year gross additions to accumulated depreciation by account for each month of the last year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	1	0	0	0	0	0	0	1	1
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	5	5	5	5	5	6	5	5	5	5	5	5	61	30
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	2	2	2	2	2	4	2	2	2	2	2	2	26	13
18	370.3 Receiving Wells	246	246	246	246	246	251	246	246	246	246	246	246	2,957	1,478
19	371.3 Pumping Equipment	59	59	59	59	59	54	59	59	59	59	59	59	703	352
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	4	4	4	4	4	10	4	4	4	4	4	4	54	27
24	380.4 Treatment & Disposal	33	33	33	33	33	38	33	33	33	33	33	33	401	200
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	8	8	8	8	8	7	8	8	8	8	8	8	95	48
31	390.5 Office Furniture & Equipment	13	13	13	13	13	14	13	13	13	13	13	13	157	78
32	390.51 Computer Equipment	79	79	79	79	79	81	79	79	79	79	79	79	950	475
33	391.5 Transportation Equipment	47	47	47	47	47	50	47	47	47	47	47	47	567	284
34	392.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
35	393.5 Tools, Shop & Garage Equipment	7	7	7	7	7	4	7	7	7	7	7	7	81	40
36	394.5 Laboratory Equipment	4	4	4	4	4	8	4	4	4	4	4	4	52	26
37	395.5 Power Operated Equipment	9	9	9	9	9	4	9	9	9	9	9	9	103	52
38	396.5 Communication Equipment	5	5	5	5	5	9	5	5	5	5	5	5	64	32
39	397.5 Miscellaneous Equipment	2	2	2	2	2	(2)	2	2	2	2	2	2	20	10
40	399.5 Other Tangible Plant	2	2	2	2	2	2	2	2	2	2	2	2	24	12
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	5	5	5	5	5	7	5	5	5	5	5	5	63	31
43	**SYSTEM PUMPING PLANT**	307	307	307	307	307	309	307	307	307	307	307	307	3,686	1,843
44	**TREATMENT AND DISPOSAL PLANT**	37	37	37	37	37	48	37	37	37	37	37	37	455	227
45	**GENERAL PLANT**	176	176	176	176	176	179	176	176	176	176	176	176	2,116	1,058
46	**TOTAL GROSS ADDITIONS**	525	525	525	525	525	543	525	525	525	525	525	525	6,310	3,150

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	5	5	3
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	1	6	1	0	2	0	0	0	0	0	190	201	100
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	1
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	5	5	2
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	1	6	1	0	2	1	0	0	0	0	201	212	106
46	**TOTAL RETIREMENTS**	0	1	6	1	0	2	1	0	0	0	0	201	212	106

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	0	26.96%	0
8	360.2 Collection Sewers - Force	1	26.96%	0
9	361.2 Collection Sewers - Gravity	0	26.96%	0
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	300	0.00%	0
12	364.2 Flow Measuring Devices	0	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	474	26.96%	128
18	370.3 Receiving Wells	51,180	26.96%	13,799
19	371.3 Pumping Equipment	5,870	26.96%	1,583
20	389.3 Other Plant & Misc. Equipment	0	26.96%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	378	0.00%	0
24	380.4 Treatment & Disposal	3,412	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	0	0.00%	0
27	389.4 Other Plant & Misc. Equipment	0	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	861	0.00%	0
31	390.5 Office Furniture & Equipment	1,065	0.00%	0
32	390.51 Computer Equipment	2,276	0.00%	0
33	391.5 Transportation Equipment	2,355	0.00%	0
34	392.5 Stores Equipment	11	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	651	0.00%	0
36	394.5 Laboratory Equipment	114	0.00%	0
37	395.5 Power Operated Equipment	1,232	0.00%	0
38	396.5 Communication Equipment	306	0.00%	0
39	397.5 Miscellaneous Equipment	50	0.00%	0
40	398.5 Other Tangible Plant	245	0.00%	0
41	**INTANGIBLE PLANT**	0	0.00%	0
42	**COLLECTION PLANT**	301	0.00%	0
43	**SYSTEM PUMPING PLANT**	57,524	26.96%	15,510
44	**TREATMENT AND DISPOSAL PLANT**	3,790	0.00%	0
45	**GENERAL PLANT**	9,166	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	70,781	21.91%	15,510

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	05/30/85 Balance Per Docket No. 820060-WS, Order No. 16126 Dated 05/10/86	59,111
2	Utility Adjustment to ordered balance (1)	0
3	1985 Additions	1,500
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	1,500
7	12/31/85 Balance	60,611
8		
9		
10	1986 Additions	2,500
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	2,500
14	12/31/86 Balance	63,111
15		
16		
17	1987 Additions	1,250
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	1,250
21	12/31/87 Balance	64,361
22		
23		
24	1988 Additions	0
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	0
28	12/31/88 Balance	64,361
29		
30		
31	1989 Additions	(406)
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	(406)
35	12/31/89 Balance	63,955
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	63,955

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	12/31/90 Balance	63,955
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	63,955
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	12/31/92 Balance	63,955
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	12/31/93 Balance	63,955
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	63,955
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	12/31/95 Balance	63,955
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 A11S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(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	55,455	0	55,455	0	55,455	55,455	0	55,455	0.00%	0
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0.21%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	26.96%	0
5	Service Installation Fees	8,500	0	8,500	0	8,500	8,500	0	8,500	0.00%	0
6	**TOTAL SEWER CIAC**	63,955	0	63,955	0	63,955	63,955	0	63,955	0.00%	0
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

Line No.	(1) Description	(2) Ending 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) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	55,455	55,455	55,455	55,455	55,455	55,455	55,455	55,455	55,455	55,455	55,455	55,455	55,455	0	55,455
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	0	8,500
6	**TOTAL SEWER CIAC**	63,955	63,955	63,955	63,955	63,955	63,955	63,955	63,955	63,955	63,955	63,955	63,955	63,955	0	63,955

SCHEDULE OF SEWER 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 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	**TOTAL**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**FPSC MARGIN RESERVE - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Company: SSU / Vetusia / 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	08/30/85 Balance Per Docket No. 830960-WS, Order No. 16126 Dated 06/19/86	17,831
2	Utility Adjustment to ordered balance (1)	0
3	1985 Additions	2,152
4	1985 Retirements	0
5	1985 Adjustments	0
6	1985 Net Additions	2,152
7	12/31/85 Balance	19,783
8		
9		
10	1986 Additions	3,813
11	1986 Retirements	0
12	1986 Adjustments	0
13	1986 Net Additions	3,813
14	12/31/86 Balance	23,595
15		
16		
17	1987 Additions	3,928
18	1987 Retirements	0
19	1987 Adjustments	0
20	1987 Net Additions	3,928
21	12/31/87 Balance	27,523
22		
23		
24	1988 Additions	3,604
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	3,604
28	12/31/88 Balance	31,127
29		
30		
31	1989 Additions	3,487
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	3,487
35	12/31/89 Balance	34,614
36		
37		
38	1990 Additions	3,553
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	3,553
42	12/31/90 Balance	38,168

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	12/31/90 Balance	38,168
2		
3		
4	1991 Additions	3,553
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	3,553
8	12/31/91 Balance	41,721
9		
10		
11	1992 Additions	3,553
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	3,553
15	12/31/92 Balance	45,274
16		
17		
18	1993 Additions	3,570
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	3,570
22	12/31/93 Balance	48,844
23		
24		
25	1994 Additions	3,604
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	3,604
29	12/31/94 Balance	52,448
30		
31		
32	1995 Additions	3,620
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	3,620
36	12/31/95 Balance	56,068
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 SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(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	47,783	3,377	51,160	0	51,160	49,472	0	49,472	0.00%	0
2	Line/Main Extensions	9	0	9	0	9	9	0	9	0.00%	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0.00%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	26.96%	0
5	Service Installation Fees	4,657	243	4,900	0	4,900	4,779	0	4,779	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	52,449	3,620	56,069	0	56,069	54,259	0	54,259	0.00%	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending 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) Balance Per Books 12/31/95	(15) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	47,783	48,084	48,345	48,626	48,907	49,188	49,474	49,755	50,036	50,317	50,598	50,879	51,160	3,377	49,472
2	Line/Main Extensions	9	9	9	9	9	9	9	9	9	9	9	9	9	0	9
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	4,657	4,677	4,697	4,717	4,737	4,757	4,780	4,800	4,820	4,840	4,860	4,880	4,900	243	4,779
6	TOTAL	52,449	52,750	53,051	53,352	53,653	53,954	54,263	54,564	54,865	55,166	55,467	55,768	56,069	3,620	54,259

Note: May not crossfoot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	281	281	281	281	281	286	281	281	281	281	281	281	3,377	1,689
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	20	20	20	20	20	23	20	20	20	20	20	20	243	122
6	TOTAL	301	301	301	301	301	309	301	301	301	301	301	301	3,620	1,810

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 4 of 8
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	281	281	281	281	281	286	281	281	281	281	281	281	3,377	1,689
2	Line/Main Extensions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	20	20	20	20	20	23	20	20	20	20	20	20	243	122
6	TOTAL	301	301	301	301	301	309	301	301	301	301	301	301	3,620	1,810

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	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 SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer 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	0.00%
34	Non-used and Useful Amount	0

5/30/95 10:14 AM A16S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

(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	47,253	0	47,253	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	5,907	0	5,907	

5/30/95 10:11 AM A17S.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)	(84,116,890)	(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	6,476,459	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	4,536,740
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

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)	(351,150)	(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	8,203,186	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	2,278,099	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	2,244,637	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	33,102,836	33,228,255	33,334,630	33,632,076	32,861,087	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

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	7,049,834	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	79,882,239	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	24,196,250	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	182,869,914	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	2,852,343
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	1,168,753	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	4,647,215	4,408,982	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	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	14,699,966	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 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	2,403,263	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	2,621,307	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	99,299,806	99,553,591	99,808,869	100,089,812	100,363,900	100,647,086	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	105,580,665	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	110,639,591	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	304,654,667	303,633,984	305,198,839	306,311,119	306,474,076	309,214,095	306,570,486

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(1)	(2)	(3)	(4)	(5)	(6)
	ACQUISITION ADJUSTMENTS BALANCE			ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS		
Line No.	Description	Amount	Average Balance (1)	Description	Annual Expense & Balance	Average Balance (1)
1	05/30/85 Balance Per Docket No. 820060-WS Order No. 16126 Dated 05/19/86	0		05/30/85 Balance Per Docket No. 820060-WS Order No. 16126 Dated 05/19/86	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance			xx/xx/xx 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 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		
16	Average Balance	0	Above	
17	Composite Non-Used & Useful Plant in Service - %	19.50%	A-6 (S)	
18	AVERAGE NON-USED & USEFUL AMOUNT	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
19	Average Balance	0	Above	
20	Composite Non-Used & Useful Accumulated Amortization - %	21.91%	A-10 (S)	
21	AVERAGE NON-USED & USEFUL AMOUNT	0		
22	NET NON-USED AND USEFUL AMOUNT	0		A-7 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - SEWER - 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.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

(1)		(2)	(3)	(4)
		TOTAL DEFERRED DEBITS		
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/94 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/95 Balance	0	0	0
15	**Total Amortization Expense 12/31/95**		0	
16	**Average Rate Base Balance 12/31/95**			0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

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

	(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	Sewer Sales	49,198	0	49,198	13,731	62,929	27.91%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	49,198	0	49,198	13,731	62,929		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	47,253	0	47,253	0	47,253		B-6(S)
7	Depreciation net of CIAC Amort	1,705	0	1,705	0	1,705		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	3,654	(34)	3,620	618 (A)	4,238		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(2,171)	13	(2,158)	5,058 (B)	2,900		B-17(S),B-2(S)3/3
11	Total Operating Expenses	50,442	(21)	50,421	5,676	56,097		
12	**NET OPERATING INCOME**	(1,244)	21	(1,223)	8,055	6,832		
13	**RATE BASE**	33,103	0	33,103		33,103		A-2(S)
14	**RATE OF RETURN**	(3.76%)		(3.69%)		20.64%		D-1(S)

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 SEWER 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-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(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	Sewer Sales	49,198	0	49,198	7,637		56,835	15.52%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	49,198	0	49,198	7,637		56,835		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	47,253	0	47,253	0		47,253		B-6(S)
7	Depreciation net of CIAC Amort	1,705	0	1,705	0		1,705		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	3,654	(34)	3,620	344	(A)	3,964		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(2,171)	13	(2,158)	2,813	(B)	655		B-17(S),B-2(S)3/3
11	Total Operating Expenses	50,442	(21)	50,421	3,157		53,578		
12	**NET OPERATING INCOME**	(1,244)	21	(1,223)	4,480		3,257		
13	**RATE BASE**	33,103	0	33,103			33,103		A-2(S)
14	**RATE OF RETURN**	(3.76%)		(3.69%)			9.84%		D-1(S)

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 SEWER 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 revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	37.10%	D-1(S)	
3	Rate of Return (%)	9.84%	20.64%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	33,103	33,103	A-2(S)	
6	Required Income (L3 x L5)	3,257	6,832		
7	Adjusted Income Under Present Rates	(1,223)	(1,223)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	4,480	8,055		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	7,293	13,113		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	7,637	13,731		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	7,293	13,113		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	2,813	5,058		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	344	618		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18))**	4,480	8,055		B-2(S)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 SEWER 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(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
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-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(34)	
41			
42		(34)	
43	**F. INCOME TAXES:**		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	13	
45			
46	2.	0	
47			
48		13	
49	**TOTAL SEWER INCOME ADJUSTMENTS**		
50		(21)	
51			

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	Account No. and Description	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	49,198	0	49,198
9	522.2 Measured - Commercial	0	0	0
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	49,198	0	49,198
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	49,198	0	49,198
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	49,198	0	49,198

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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-6(S)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	Account No. and Name	(1)	(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	701	Salaries & Wages - Employees	15,909	0	15,909	10,927	0	10,927	1,374	0	1,374	3,608	0	3,608
2	703	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704	Employee Pensions & Benefits	3,951	0	3,951	2,714	0	2,714	341	0	341	896	0	896
4	710	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711	Sludge Removal Expense	2,500	0	2,500	2,500	0	2,500	0	0	0	0	0	0
6	715	Purchased Power	8,109	0	8,109	8,040	0	8,040	5	0	5	64	0	64
7	716	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718	Chemicals	1,200	0	1,200	1,200	0	1,200	0	0	0	0	0	0
9	720	Materials & Supplies	4,693	0	4,693	4,445	0	4,445	76	0	76	172	0	172
10	731	Contractual Services - Eng.	4,197	0	4,197	4,168	0	4,168	0	0	0	29	0	29
11	732	Contractual Services - Acct.	153	0	153	0	0	0	0	0	0	153	0	153
12	733	Contractual Services - Legal	92	0	92	0	0	0	0	0	0	92	0	92
13	734	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735	Contractual Services - Other	856	0	856	619	0	619	0	0	0	237	0	237
15	741	Rental of Real Building/Real Property	136	0	136	0	0	0	0	0	0	136	0	136
16	742	Rental of Equipment	6	0	6	0	0	0	0	0	0	6	0	6
17	750	Transportation Expense	284	0	284	164	0	164	54	0	54	67	0	67
18	756	Insurance - Vehicle	105	0	105	0	0	0	0	0	0	105	0	105
19	757	Insurance - General Liability	215	0	215	0	0	0	0	0	0	215	0	215
20	758	Insurance - Workman's Comp	284	0	284	195	0	195	25	0	25	65	0	65
21	759	Insurance - Other	21	0	21	0	0	0	0	0	0	21	0	21
22	760	Advertising Expense	23	0	23	0	0	0	0	0	0	23	0	23
23	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767	Reg. Comm. Exp. - Other	52	0	52	0	0	0	0	0	0	52	0	52
25	770	Bad Debt Expense	187	0	187	0	0	0	187	0	187	0	0	0
26	775	Miscellaneous Expenses	4,280	0	4,280	2,753	0	2,753	469	0	469	1,058	0	1,058
27	TOTAL SEWER O & M EXPENSES		47,253	0	47,253	37,725	0	37,725	2,530	0	2,530	6,998	0	6,998

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.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-6(S)
Page 2 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(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	701.1-.8 Salaries & Wages - Employees	1,322	1,192	1,379	1,325	1,346	1,313	1,357	1,344	1,314	1,355	1,314	1,348	15,909	0	15,909
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	328	296	342	329	334	326	337	334	326	336	326	335	3,951	0	3,951
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	212	208	208	208	208	208	208	208	208	208	208	208	2,500	0	2,500
6	715.1-.8 Purchased Power	676	675	676	676	676	676	676	676	676	676	676	676	8,109	0	8,109
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	100	100	100	100	100	100	100	100	100	100	100	100	1,200	0	1,200
9	720.1-.8 Materials & Supplies	400	389	392	390	390	390	391	390	390	391	390	390	4,693	0	4,693
10	731.1-.8 Contractual Services - Eng.	353	349	349	349	349	349	349	349	349	349	349	349	4,197	0	4,197
11	732.1-.8 Contractual Services - Acct.	13	12	13	13	13	13	13	13	13	13	12	13	153	0	153
12	733.1-.8 Contractual Services - Legal	8	7	8	8	8	8	8	8	8	8	8	8	92	0	92
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	166	23	27	165	24	24	165	24	24	166	24	24	856	0	856
15	741.1-.8 Rental of Real Building/Real Property	11	11	12	12	11	11	11	11	11	12	11	11	136	0	136
16	742.1-.8 Rental of Equipment	1	0	1	1	1	1	1	1	1	1	1	1	6	0	6
17	750.1-.8 Transportation Expense	24	23	24	24	24	24	24	24	24	24	24	24	285	0	285
18	756.1-.8 Insurance - Vehicle	9	8	9	9	9	9	9	9	9	9	9	9	105	0	105
19	757.1-.8 Insurance - General Liability	18	17	18	18	18	18	18	18	18	18	18	18	215	0	215
20	758.1-.8 Insurance - Workman's Comp (2)	24	21	25	24	24	23	24	24	24	24	23	24	285	0	285
21	759.1-.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21
22	760.1-.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.8 Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	52	0	52
25	770.1-.8 Bad Debt Expense	16	14	16	16	16	16	16	16	15	16	15	16	187	0	187
26	775.1-.8 Miscellaneous Expenses	363	347	367	357	355	354	359	355	354	358	354	356	4,280	0	4,280
27	TOTAL SEWER O & M EXPENSES	4,050	3,702	3,974	4,032	3,915	3,869	4,074	3,911	3,871	4,070	3,869	3,917	47,253	0	47,253

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.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-6(S)
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	701.1-.6 Salaries & Wages - Employees	910	802	953	901	927	698	937	925	902	931	906	933	10,927	0	10,927
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	226	199	237	224	230	223	233	230	224	231	225	232	2,714	0	2,714
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	212	208	208	208	208	208	208	208	208	208	208	208	2,500	0	2,500
6	715.1-.6 Purchased Power	670	670	670	670	670	670	670	670	670	670	670	670	8,040	0	8,040
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	100	100	100	100	100	100	100	100	100	100	100	100	1,200	0	1,200
9	720.1-.6 Materials & Supplies	379	369	371	369	369	369	370	369	369	370	370	370	4,445	0	4,445
10	731.1-.6 Contractual Services - Eng.	351	347	347	347	347	347	347	347	347	347	347	347	4,168	0	4,168
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	147	4	7	144	4	4	145	4	4	145	5	5	619	0	619
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	14	14	14	14	14	14	14	14	14	14	14	14	164	0	164
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	16	14	17	16	17	16	17	17	16	17	16	17	195	0	195
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	237	227	236	227	227	227	231	226	228	228	229	229	2,753	0	2,753
27	TOTAL SEWER DIRECT O & M EXPENSES	3,263	2,955	3,160	3,220	3,113	3,076	3,271	3,110	3,062	3,261	3,089	3,123	37,725	0	37,725

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.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-8(S)
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	701.7	Salaries & Wages - Employees	115	105	116	115	116	114	117	116	113	116	113	116	1,374	0	1,374
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	29	26	29	29	29	28	29	29	28	29	28	29	341	0	341
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	*Sludge Removal Expenses*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	6	6	6	6	6	6	6	6	6	6	6	6	76	0	76
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	4	4	5	5	5	4	5	5	4	5	4	5	54	0	54
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	2	2	2	2	2	2	2	2	2	2	2	2	25	0	25
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	16	14	16	16	16	16	16	16	15	16	15	16	187	0	187
26	775.7	Miscellaneous Expenses	39	36	40	39	39	39	40	40	39	40	39	39	469	0	469
27	TOTAL SEWER ALLOCATED CUST ACCTS EXP.		212	193	214	212	213	210	216	214	206	216	209	213	2,530	0	2,530

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.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-6(S)
Page 5 Of 9
Preparer: Kimball

Line No.	(1) Account No.	Account Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	297	285	309	309	304	300	302	303	299	306	295	299	3,608	0	3,608
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	74	71	77	77	75	75	75	75	74	76	73	74	896	0	896
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	5	5	6	5	5	5	5	5	5	5	5	5	64	0	64
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	14	14	15	15	14	14	14	14	14	15	14	14	172	0	172
10	731.8	Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	29	0	29
11	732.8	Contractual Services - Acct.	13	12	13	13	13	13	13	13	13	13	12	13	153	0	153
12	733.8	Contractual Services - Legal	8	7	8	8	8	8	8	8	8	8	8	8	92	0	92
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	20	19	20	20	20	20	20	20	20	20	19	20	237	0	237
15	741.8	Rental of Real Building/Real Property	11	11	12	12	11	11	11	11	11	12	11	11	136	0	136
16	742.8	Rental of Equipment	1	0	1	1	1	1	1	1	1	1	1	1	6	0	6
17	750.8	Transportation Expense	5	5	6	6	6	6	6	6	6	6	5	6	67	0	67
18	756.8	Insurance - Vehicle	9	8	9	9	9	9	9	9	9	9	9	9	105	0	105
19	757.8	Insurance - General Liability	18	17	18	18	18	18	18	18	18	18	18	18	215	0	215
20	758.8	Insurance - Workman's Comp	5	5	6	6	5	5	5	5	5	5	5	5	65	0	65
21	759.8	Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	21	0	21
22	760.8	Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.8	Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	52	0	52
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	87	84	91	91	89	88	89	89	88	90	86	88	1,056	0	1,056
27		TOTAL SEWER ALLOCATED A & G EXPENSES	576	553	600	599	589	582	587	587	580	593	571	580	6,998	0	6,998

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.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-6(S)
Page 6 of 9
Preparer: Kimball
Recap Schedule: B-3(S)

	(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										Net Adjustments	Total Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	15,909	0	0	0	0	0	0	0	0	0	0	15,909
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits	3,951	0	0	0	0	0	0	0	0	0	0	3,951
4	710.1-.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8	Sludge Removal Expenses	2,500	0	0	0	0	0	0	0	0	0	0	2,500
6	715.1-.8	Purchased Power	8,109	0	0	0	0	0	0	0	0	0	0	8,109
7	716.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8	Chemicals	1,200	0	0	0	0	0	0	0	0	0	0	1,200
9	720.1-.8	Materials & Supplies	4,693	0	0	0	0	0	0	0	0	0	0	4,693
10	731.1-.8	Contractual Services - Eng.	4,197	0	0	0	0	0	0	0	0	0	0	4,197
11	732.1-.8	Contractual Services - Acct.	153	0	0	0	0	0	0	0	0	0	0	153
12	733.1-.8	Contractual Services - Legal	92	0	0	0	0	0	0	0	0	0	0	92
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	856	0	0	0	0	0	0	0	0	0	0	856
15	741.1-.8	Rental of Real Building/Real Property	136	0	0	0	0	0	0	0	0	0	0	136
16	742.1-.8	Rental of Equipment	6	0	0	0	0	0	0	0	0	0	0	6
17	750.1-.8	Transportation Expense	284	0	0	0	0	0	0	0	0	0	0	284
18	756.1-.8	Insurance - Vehicle	105	0	0	0	0	0	0	0	0	0	0	105
19	757.1-.8	Insurance - General Liability	215	0	0	0	0	0	0	0	0	0	0	215
20	758.1-.8	Insurance - Workmen's Comp	284	0	0	0	0	0	0	0	0	0	0	284
21	759.1-.8	Insurance - Other	21	0	0	0	0	0	0	0	0	0	0	21
22	760.1-.8	Advertising Expense	23	0	0	0	0	0	0	0	0	0	0	23
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.8	Reg. Comm. Exp. - Other	52	0	0	0	0	0	0	0	0	0	0	52
25	770.1-.8	Bad Debt Expense	187	0	0	0	0	0	0	0	0	0	0	187
26	775.1-.8	Miscellaneous Expenses	4,280	0	0	0	0	0	0	0	0	0	0	4,280
27		TOTAL SEWER O & M EXPENSES	47,253	0	0	0	0	0	0	0	0	0	0	47,253

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.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 last year O & M expenses.

FPSC
Schedule: B-6(S)
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Preparer: Kimball
Recap Schedule B-2(S)

Line No.	(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES										
1	701.1-.6 Salaries & Wages - Employees	10,927	0	0	0	0	0	0	0	0	0	0	10,927
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	2,714	0	0	0	0	0	0	0	0	0	0	2,714
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	2,500	0	0	0	0	0	0	0	0	0	0	2,500
6	715.1-.6 Purchased Power	8,040	0	0	0	0	0	0	0	0	0	0	8,040
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	1,200	0	0	0	0	0	0	0	0	0	0	1,200
9	720.1-.6 Materials & Supplies	4,445	0	0	0	0	0	0	0	0	0	0	4,445
10	731.1-.6 Contractual Services - Eng.	4,188	0	0	0	0	0	0	0	0	0	0	4,188
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	619	0	0	0	0	0	0	0	0	0	0	619
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	164	0	0	0	0	0	0	0	0	0	0	164
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workmen's Comp	195	0	0	0	0	0	0	0	0	0	0	195
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	2,753	0	0	0	0	0	0	0	0	0	0	2,753
27	TOTAL SEWER DIRECT O & M EXPENSES	37,725	0	0	0	0	0	0	0	0	0	0	37,725

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.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-6(S)
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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										Net Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	1,374	0	0	0	0	0	0	0	0	0	0	1,374
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	341	0	0	0	0	0	0	0	0	0	0	341
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	5	0	0	0	0	0	0	0	0	0	0	5
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	76	0	0	0	0	0	0	0	0	0	0	76
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	54	0	0	0	0	0	0	0	0	0	0	54
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	25	0	0	0	0	0	0	0	0	0	0	25
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	187	0	0	0	0	0	0	0	0	0	0	187
26	775.7	Miscellaneous Expenses	469	0	0	0	0	0	0	0	0	0	0	469
27		TOTAL SEWER CUSTOMER ACCOUNT EXPENSES	2,530	0	0	0	0	0	0	0	0	0	0	2,530

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.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-6(S)
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										Net Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	3,608	0	0	0	0	0	0	0	0	0	0	3,608
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	896	0	0	0	0	0	0	0	0	0	0	896
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	64	0	0	0	0	0	0	0	0	0	0	64
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	172	0	0	0	0	0	0	0	0	0	0	172
10	731.8	Contractual Services - Eng.	29	0	0	0	0	0	0	0	0	0	0	29
11	732.8	Contractual Services - Acct.	153	0	0	0	0	0	0	0	0	0	0	153
12	733.8	Contractual Services - Legal	92	0	0	0	0	0	0	0	0	0	0	92
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	237	0	0	0	0	0	0	0	0	0	0	237
15	741.8	Rental of Real Building/Real Property	136	0	0	0	0	0	0	0	0	0	0	136
16	742.8	Rental of Equipment	6	0	0	0	0	0	0	0	0	0	0	6
17	750.8	Transportation Expense	67	0	0	0	0	0	0	0	0	0	0	67
18	756.8	Insurance - Vehicle	105	0	0	0	0	0	0	0	0	0	0	105
19	757.8	Insurance - General Liability	215	0	0	0	0	0	0	0	0	0	0	215
20	758.8	Insurance - Workmen's Comp	65	0	0	0	0	0	0	0	0	0	0	65
21	759.8	Insurance - Other	21	0	0	0	0	0	0	0	0	0	0	21
22	760.8	Advertising Expense	23	0	0	0	0	0	0	0	0	0	0	23
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.8	Reg. Comm. Exp. - Other	52	0	0	0	0	0	0	0	0	0	0	52
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	1,058	0	0	0	0	0	0	0	0	0	0	1,058
27	TOTAL SEWER A & G EXPENSES		6,998	0	0	0	0	0	0	0	0	0	0	6,998

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 SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.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-6(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.8	Salaries & Wages - Employees	23,897	15,809	(7,788)	(32.86%)
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	5,680	3,951	(1,729)	(30.44%)
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	1,313	2,500	1,187	90.40%
6	715.1-.8	Purchased Power	5,545	8,109	2,564	46.24%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	3,837	1,200	(2,637)	(68.73%)
9	720.1-.8	Materials & Supplies	18,919	4,693	(14,226)	(75.20%)
10	731.1-.8	Contractual Services - Eng.	4,164	4,197	33	0.79%
11	732.1-.8	Contractual Services - Acct.	148	153	5	3.33%
12	733.1-.8	Contractual Services - Legal	117	92	(25)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	442	856	414	93.81%
15	741.1-.8	Rental of Real Building/Real Property	127	136	9	7.00%
16	742.1-.8	Rental of Equipment	109	6	(103)	(94.28%)
17	750.1-.8	Transportation Expense	431	284	(146)	(33.95%)
18	756.1-.8	Insurance - Vehicle	97	105	8	7.91%
19	757.1-.8	Insurance - General Liability	222	215	(7)	(3.05%)
20	758.1-.8	Insurance - Workmen's Comp	421	284	(137)	(32.52%)
21	759.1-.8	Insurance - Other	20	21	1	6.05%
22	760.1-.8	Advertising Expense	24	23	(1)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.8	Reg. Comm. Exp. - Other	79	52	(27)	(34.46%)
25	770.1-.8	Bad Debt Expense	108	187	79	73.07%
26	775.1-.8	Miscellaneous Expenses	2,415	4,280	1,865	77.23%
27		TOTAL SEWER O & M EXPENSES	67,914	47,253	(20,661)	(30.42%)
28		TOTAL (LESS ACCTS 766 & 767)	67,835	47,201	(20,633)	(30.42%)

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.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-6(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.6	Salaries & Wages - Employees	18,862	10,927	(7,935)	(42.07%)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	4,521	2,714	(1,807)	(39.97%)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	1,313	2,500	1,187	90.40%
6	715.1-.6	Purchased Power	5,483	8,040	2,557	46.64%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	3,837	1,200	(2,637)	(68.73%)
9	720.1-.6	Materials & Supplies	18,656	4,445	(14,211)	(76.17%)
10	731.1-.6	Contractual Services - Eng.	4,164	4,168	4	0.10%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	34	619	585	1720.59%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	101	0	(101)	(100.00%)
17	750.1-.6	Transportation Expense	353	164	(189)	(53.54%)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	335	195	(140)	(41.79%)
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	1,182	2,753	1,571	132.91%
27	TOTAL SEWER O & M EXPENSES		58,841	37,725	(21,116)	(35.89%)
28	TOTAL (LESS ACCTS 766 & 767)		58,841	37,725	(21,116)	(35.89%)

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.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-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.7	Salaries & Wages - Employees	1,421	1,374	(47)	(3.30%)
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	341	341	1	0.18%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	5	5	(1)	(11.92%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	85	76	(9)	(10.72%)
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	12	0	(12)	(100.00%)
16	742.1-.7	Rental of Equipment	0	0	(0)	(100.00%)
17	750.1-.7	Transportation Expense	35	54	19	54.91%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	25	25	(1)	(2.81%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	108	187	79	73.07%
26	775.1-.7	Miscellaneous Expenses	101	469	367	362.27%
27		TOTAL SEWER O & M EXPENSES	2,133	2,530	396	18.55%
28		TOTAL (LESS ACCTS 766 & 767)	2,133	2,530	396	18.55%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.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-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.8	Salaries & Wages - Employees	3,414	3,608	194	5.69%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	818	896	78	9.49%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	56	64	8	13.73%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	178	172	(6)	(3.45%)
10	731.1-.8	Contractual Services - Eng.	0	29	29	100.00%
11	732.1-.8	Contractual Services - Acct.	148	153	5	3.33%
12	733.1-.8	Contractual Services - Legal	117	92	(25)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	408	237	(171)	(41.85%)
15	741.1-.8	Rental of Real Building/Real Property	115	136	21	18.49%
16	742.1-.8	Rental of Equipment	8	6	(2)	(20.30%)
17	750.1-.8	Transportation Expense	43	67	24	55.34%
18	756.1-.8	Insurance - Vehicle	97	105	8	7.91%
19	757.1-.8	Insurance - General Liability	222	215	(7)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	61	65	4	6.22%
21	759.1-.8	Insurance - Other	20	21	1	6.05%
22	760.1-.8	Advertising Expense	24	23	(1)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.8	Reg. Comm. Exp. - Other	79	52	(27)	(34.46%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	1,132	1,058	(73)	(6.46%)
27	**TOTAL SEWER O & M EXPENSES**		6,940	6,998	60	0.86%
28	**TOTAL (LESS ACCTS 766 & 767)**		6,861	6,946	87	1.27%

NOTE: See Volume II for variance explanations.

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(S)
Page 1 of 1
Preparer: Kimball

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

ANALYSIS OF RATE CASE EXPENSE - 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					

Line No.	Amortization of Rate Case Expense:		(A) Total	(B) Sewer
15				
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	Uniform	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 SEWER 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(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Sewer 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 9:37 AM B11S.XLS

Note: May not cross foot due to rounding.

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(S)
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-2 (S)
(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-6 (S)
(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (S)

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-6 (S)
(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER 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 test year depreciation expense by primary account.

FPSC
Schedule: B-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1995 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1995 DEPRECIATION EXPENSE Per Books	(6) 1995 DEPRECIATION EXPENSE Utility Adjustment	(7) 1995 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1995 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	0	40	2.50%	0	0	0	0.00%	0	0
4	389.1 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	2,670	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	27	3.70%	0	0	0	26.96%	0	0
8	360.2 Collection Sewers - Force	39	30	3.33%	1	0	1	26.96%	0	1
9	361.2 Collection Sewers - Gravity	0	45	2.22%	0	0	0	26.96%	0	0
10	362.2 Special Collecting	18	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	2,128	35	2.86%	61	0	61	0.00%	0	61
12	364.2 Flow Measuring Devices	0	5	20.00%	0	0	0	0.00%	0	0
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	699	27	3.70%	26	0	26	26.96%	7	19
18	370.3 Receiving Wells	73,920	25	4.00%	2,957	0	2,957	26.96%	797	2,160
19	371.3 Pumping Equipment	10,544	15	6.67%	703	0	703	26.96%	190	513
20	389.3 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	26.96%	0	0
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	120	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	1,458	27	3.70%	54	0	54	0.00%	0	54
24	380.4 Treatment & Disposal	6,010	15	6.67%	401	0	401	0.00%	0	401
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	0.00%	0	0
26	382.4 Outfall Sewer Lines	0	30	3.33%	0	0	0	0.00%	0	0
27	389.4 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
28	***GENERAL PLANT***									
29	353.5 Land & Land Rights	404	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	3,813	40	2.50%	95	0	95	0.00%	0	95
31	390.5 Office Furniture & Equipment	2,352	15	6.67%	157	0	157	0.00%	0	157
32	390.51 Computer Equipment	5,699	6	16.67%	950	0	950	0.00%	0	950
33	391.5 Transportation Equipment	3,404	6	16.67%	567	0	567	0.00%	0	567
34	392.5 Stores Equipment	36	18	5.56%	2	0	2	0.00%	0	2
35	393.5 Tools, Shop & Garage Equipment	1,291	16	6.25%	81	0	81	0.00%	0	81
36	394.5 Laboratory Equipment	781	15	6.67%	52	0	52	0.00%	0	52
37	395.5 Power Operated Equipment	1,239	12	8.33%	103	0	103	0.00%	0	103
38	396.5 Communication Equipment	642	10	10.00%	64	0	64	0.00%	0	64
39	397.5 Miscellaneous Equipment	301	15	6.67%	20	0	20	0.00%	0	20
40	398.5 Other Tangible Plant	239	10	10.00%	24	0	24	0.00%	0	24
41	**INTANGIBLE PLANT**	0		0.00%	0	0	0	0.00%	0	0
42	**COLLECTION PLANT**	4,855		1.29%	63	0	63	0.00%	0	63
43	**SYSTEM PUMPING PLANT**	85,163		4.33%	3,686	0	3,686	26.97%	994	2,692
44	***TREATMENT AND DISPOSAL PLANT***	7,587		5.99%	455	0	455	0.00%	0	455
45	**GENERAL PLANT**	20,202		10.47%	2,116	0	2,116	0.00%	0	2,116
46	**TOTAL DEPRECIATION EXPENSE**	117,808		5.36%	6,319	0	6,319	15.73%	994	5,325
47	**LESS: AMORTIZATION OF CIAC**				(3,620)	0	(3,620)		0	(3,620)
48	**NET DEPRECIATION EXPENSE - SEWER**				2,699	0	2,699		994	1,705

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER 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-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

Line No.	(1) SEWER 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	55,455	6.09%	3,377	0	3,377	0.00%	0	3,377
2	Line/Main Extension Fees	0	4.33%	0	0	0	0.00%	0	0
3	Contributed Lines	0	4.33%	0	0	0	0.00%	0	0
4	Contributed Property Other Than Lines	0	4.43%	0	0	0	26.97%	0	0
5	Service Installation Fees	8,500	2.86%	243	0	243	0.00%	0	243
6	TOTAL SEWER CIAC AMORT. EXPENSE	63,955		3,620	0	3,620		0	3,620

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER 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-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER 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	364.2 Flow Measuring Devices	0	0	0.00%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	1,458	54	3.70%
5	380.4 Treatment & Disposal	6,010	401	6.67%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	0	0	0.00%
8	389.4 Other Plant & Misc. Equipment	0	0	0.00%
9	**COMPOSITE RATE**	7,468	455	6.09%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	39	1	3.33%
13	361.2 Collection Sewers - Gravity	0	0	0.00%
14	362.2 Special Collecting	18	0	2.50%
15	389.2 Other Plant & Misc. Equipment	0	0	0.00%
16	354.3 Structures & Improvements	699	26	3.70%
17	370.3 Receiving Wells	73,920	2,957	4.00%
18	371.3 Pumping Equipment	10,544	703	6.67%
19	389.3 Other Plant & Misc. Equipment	0	0	0.00%
20	**COMPOSITE RATE**	85,220	3,688	4.33%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	2,128	61	2.86%
23	**COMPOSITE RATE**	2,128	61	2.86%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	7,468	455	6.09%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	85,220	3,688	4.33%
27	Service Installation Fees (Line 23)	2,128	61	2.86%
28	**COMPOSITE RATE**	94,816	4,203	4.43%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(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%)	2,214	0	2,214	B-4(S)	
2	PAYROLL TAXES: (8.0%)	1,273	0	1,273	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	1,273	0	1,273		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	167	0	167		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	167	0	167		
10	Non-used & Useful Percent			20.04%	A-6(S)7/7	
11	Non-used & Useful Amount		(34)	(34)		
12	TOTAL USED & USEFUL REAL EST. TAXES	167	(34)	133		
14	OTHER:	0	0	0		
15	(Adjustments)	0	0	0		
16		0	0	0		
17		0	0	0		
18	TOTAL	0	0	0		
19	TOTAL TAXES OTHER (PRESENT INCOME)	3,654	(34)	3,620		B-2(S)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 SEWER 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-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

	(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	49,198	0	49,198	B-4(S)
3	Less:				
4	O & M Expenses	47,253	0	47,253	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	1,705	0	1,705	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	3,654	(34)	3,620	B-15(S)
8	Pre-Tax Operating Expenses	52,612	(34)	52,578	
9	**PRE-TAX OPERATING INCOME**	(3,414)	34	(3,380)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(3,414)	34	(3,380)	
12	Less:				
13	Interest Expense:				
14	Rate Base	33,103	0	33,103	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	1,672	0	1,672	C-3
17	Net Taxable Income (L11 - L16)	(5,086)	34	(5,052)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(1,962)	13	(1,949)	
20	Less:				
21	Parent Debt Adjustment	180	0	180	C-1(S)
22	Investment Tax Credit	29	0	29	C-7(S)
23	**TOTAL INCOME TAXES**	(2,171)	13	(2,158)	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(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 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

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 Expense (%)	15.73%	0.00%	15.73%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

SCHEDULE OF SEWER 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-2 (S)
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	15,225,914	452,500	15,678,414	A-6 (S)
2	*Utility Land & Land Rights*	211,592	0	211,592	A-6 (S)
3	Non-Used and Useful	376,563	0	376,563	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(4,353,947)	0	(4,353,947)	A-10 (S)
6	CIAC	(4,443,660)	0	(4,443,660)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(83,825)	(83,825)	A-12 (S)
8	Accumulated Amortization of CIAC	1,617,747	0	1,617,747	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	(1,171,489)	0	(1,171,489)	A-16 (S)
12	Unfunded Post-Retirement Benefits	(40,348)	0	(40,348)	Vol. II
13	Deferred Taxes	190,658	0	190,658	C-7 (S)
14	Working Capital Allowance	151,326	0	151,326	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	7,764,356	368,676	8,133,032	

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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-6 (S)
2	1. Lehigh Line Extensions	905,000	452,500	
3				
4	2.	0	0	
5				
6				
7		905,000	452,500	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
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-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1. FPSC Margin Reserve	(167,649)	(83,825)	
38				
39	2.	0	0	
40				
41				
42		(167,649)	(83,825)	
43				
44	**SUBTOTAL**	737,351	368,676	

5/30/95 8:02 AM A03S1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	737,351	368,676	

5/30/95 8:03 AM A03S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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 SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	**12/31/90 Balance**		0
2	**08/30/91 Balance Per Docket No. 911188-WS, Order No. PSC-93-1023-FOF-WS Dated 07/12/93**		10,619,982
3	**Utility Adjustment to ordered balance (1)**		0
4	**1991 Additions**		2
5	**1991 Retirements**		0
6	**1991 Adjustments**		0
7	**1991 Net Additions**		2
8	**12/31/91 Balance**		10,619,984
9			
10			
11	**1992 Additions**		0
12	**1992 Retirements**		0
13	**1992 Adjustments**		0
14	**1992 Net Additions**		0
15	**12/31/92 Balance**		10,619,984
16			
17			
18	**1993 Additions**		2,342,161
19	**1993 Retirements**		5,500
20	**1993 Adjustments**	General Plant Allocation True-up	566,104
21	**1993 Net Additions**		2,902,765
22	**12/31/93 Balance**		13,522,749
23			
24			
25	**1994 Additions**		1,632,845
26	**1994 Retirements**		30,830
27	**1994 Adjustments**		0
28	**1994 Net Additions**		1,602,014
29	**12/31/94 Balance**		15,124,763
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(8,197)
32	**1995 Additions**		653,149
33	**1995 Retirements**		11,270
34	**1995 Adjustments**	Lehigh Line extensions	905,000
35	**1995 Net Additions**		1,546,879
36	**12/31/95 Balance**		16,663,445
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 8:03 AM A04S2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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-6 (S)
Page 1 of 7
Preparer: Kimbell
Recap schedules: A-2(S), A-4(S)

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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	0	280,562	0	280,562	280,562	0	280,562	130,281	0	130,281
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	316,028	4,088	0	4,088	320,116	0	320,116	318,072	0	318,072
9	361.2 Collection Sewers - Gravity	5,895,701	80,359	0	80,359	5,976,060	905,000	6,881,060	5,935,880	452,500	6,388,380
10	362.2 Special Collecting	0	1,942	0	1,942	1,942	0	1,942	971	0	971
11	363.2 Services to Customers	941,673	0	0	0	941,673	0	941,673	941,673	0	941,673
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	107,586	0	0	0	107,586	0	107,586	107,586	0	107,586
18	370.3 Receiving Wells	504,575	0	0	0	504,575	0	504,575	504,575	0	504,575
19	371.3 Pumping Equipment	1,079,107	110,657	0	110,657	1,189,764	0	1,189,764	1,134,435	0	1,134,435
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	53,542	12,719	0	12,719	66,261	0	66,261	59,901	0	59,901
23	354.4 Structures & Improvements	899,822	0	0	0	899,822	0	899,822	899,822	0	899,822
24	380.4 Treatment & Disposal	3,633,193	0	0	0	3,633,193	0	3,633,193	3,633,193	0	3,633,193
25	381.4 Plant Sewers	586,135	0	0	0	586,135	0	586,135	586,135	0	586,135
26	382.4 Outfall Sewer Lines	89,655	0	0	0	89,655	0	89,655	89,655	0	89,655
27	389.4 Other Plant & Misc. Equipment	23,501	0	0	0	23,501	0	23,501	23,501	0	23,501
28	GENERAL PLANT										
29	353.5 Land & Land Rights	21,410	0	0	0	21,410	0	21,410	21,410	0	21,410
30	354.5 Structures & Improvements	190,874	23,158	(273)	22,885	213,758	0	213,758	202,316	0	202,316
31	390.5 Office Furniture & Equipment	116,457	16,704	0	16,704	133,161	0	133,161	124,809	0	124,809
32	390.51 Computer Equipment	286,913	30,911	0	30,911	317,824	0	317,824	302,368	0	302,368
33	391.5 Transportation Equipment	174,581	22,719	(10,653)	12,067	186,647	0	186,647	180,614	0	180,614
34	392.5 Stores Equipment	1,896	48	0	48	1,944	0	1,944	1,920	0	1,920
35	393.5 Tools, Shop & Garage Equipment	65,262	6,531	(27)	6,503	71,765	0	71,765	68,513	0	68,513
36	394.5 Laboratory Equipment	18,526	45,803	0	45,803	64,329	0	64,329	41,427	0	41,427
37	395.5 Power Operated Equipment	64,702	2,128	(55)	2,074	66,776	0	66,776	65,739	0	65,739
38	396.5 Communication Equipment	29,437	9,287	0	9,287	38,725	0	38,725	34,081	0	34,081
39	397.5 Miscellaneous Equipment	15,561	1,056	(263)	794	16,355	0	16,355	15,958	0	15,958
40	398.5 Other Tangible Plant	432	24,476	0	24,476	24,908	0	24,908	12,670	0	12,670
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	7,153,402	346,951	0	346,951	7,500,354	905,000	8,405,354	7,326,878	452,500	7,779,378
43	SYSTEM PUMPING PLANT	1,691,267	110,657	0	110,657	1,801,924	0	1,801,924	1,746,596	0	1,746,596
44	TREATMENT AND DISPOSAL PLANT	5,285,848	12,719	0	12,719	5,298,567	0	5,298,567	5,292,208	0	5,292,208
45	GENERAL PLANT	986,049	182,822	(11,270)	171,552	1,157,600	0	1,157,600	1,071,825	0	1,071,825
46	TOTAL PLANT IN SERVICE	15,116,566	653,149	(11,270)	641,879	15,758,445	905,000	16,663,445	15,437,506	452,500	15,890,006
47	LAND & LAND RIGHTS	74,952	273,281	0	273,281	348,233	0	348,233	211,592	0	211,592
48	TOTAL PIS LESS LAND	15,041,615	379,868	(11,270)	368,598	15,410,213	905,000	16,315,213	15,225,914	452,500	15,678,414

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	260,562	260,562	260,562	260,562	260,562	130,281
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	316,028	316,028	316,028	316,028	316,028	318,802	318,802	318,802	318,802	318,802	318,802	318,802	320,116	4,066	318,072
9	361.2 Collection Sewers - Gravity	5,895,701	5,895,701	5,895,701	5,895,701	5,895,701	5,895,701	5,895,701	5,895,701	5,895,701	5,895,701	5,895,701	5,978,060	5,978,060	80,359	5,935,880
10	362.2 Special Collecting	0	0	0	0	0	1,318	1,318	1,318	1,318	1,318	1,318	1,318	1,942	1,942	971
11	363.2 Services to Customers	941,673	941,673	941,673	941,673	941,673	941,673	941,673	941,673	941,673	941,673	941,673	941,673	941,673	0	941,673
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	107,586	107,586	107,586	107,586	107,586	107,586	107,586	107,586	107,586	107,586	107,586	107,586	107,586	0	107,586
18	370.3 Receiving Wells	504,575	504,575	504,575	504,575	504,575	504,575	504,575	504,575	504,575	504,575	504,575	504,575	504,575	0	504,575
19	371.3 Pumping Equipment	1,079,107	1,079,107	1,079,107	1,079,107	1,079,107	1,079,107	1,079,107	1,079,107	1,079,107	1,079,107	1,189,764	1,189,764	1,189,764	110,657	1,134,435
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	53,542	53,542	53,542	53,542	53,542	62,171	62,171	62,171	62,171	62,171	62,171	62,171	66,281	12,719	56,901
23	354.4 Structures & Improvements	809,822	809,822	809,822	809,822	809,822	809,822	809,822	809,822	809,822	809,822	809,822	809,822	809,822	0	809,822
24	380.4 Treatment & Disposal	3,633,193	3,633,193	3,633,193	3,633,193	3,633,193	3,633,193	3,633,193	3,633,193	3,633,193	3,633,193	3,633,193	3,633,193	3,633,193	0	3,633,193
25	381.4 Plant Sewers	586,135	586,135	586,135	586,135	586,135	586,135	586,135	586,135	586,135	586,135	586,135	586,135	586,135	0	586,135
26	382.4 Outfall Sewer Lines	89,655	89,655	89,655	89,655	89,655	89,655	89,655	89,655	89,655	89,655	89,655	89,655	89,655	0	89,655
27	389.4 Other Plant & Misc. Equipment	23,501	23,501	23,501	23,501	23,501	23,501	23,501	23,501	23,501	23,501	23,501	23,501	23,501	0	23,501
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	21,410	21,410	21,410	21,410	21,410	21,410	21,410	21,410	21,410	21,410	21,410	21,410	21,410	0	21,410
30	354.5 Structures & Improvements	190,674	191,022	191,306	191,614	191,851	191,969	202,292	202,317	202,317	202,317	202,317	202,317	213,756	22,865	202,316
31	390.5 Office Furniture & Equipment	116,457	116,564	116,771	116,998	117,170	117,255	124,704	124,722	124,722	124,722	124,722	124,722	133,161	16,704	124,809
32	390.51 Computer Equipment	286,913	287,111	287,494	287,914	288,233	288,390	302,174	302,208	302,208	302,208	302,208	302,208	317,924	30,911	302,368
33	391.5 Transportation Equipment	174,581	174,728	174,957	174,943	175,109	175,225	185,239	185,239	185,239	185,239	185,239	185,239	186,847	12,067	180,614
34	392.5 Stores Equipment	1,896	1,896	1,897	1,897	1,898	1,898	1,919	1,919	1,919	1,919	1,919	1,919	1,944	48	1,920
35	393.5 Tools, Shop & Garage Equipment	65,262	65,304	65,384	65,472	65,539	66,573	68,484	68,492	68,492	68,492	68,492	68,492	71,785	6,503	68,513
36	394.5 Laboratory Equipment	18,525	18,818	19,386	20,009	20,481	20,715	41,136	41,189	41,189	41,189	41,189	41,189	64,329	45,803	41,427
37	395.5 Power Operated Equipment	64,702	64,718	64,742	64,769	64,791	64,802	65,750	65,752	65,752	65,752	65,752	65,752	68,778	2,074	65,739
38	396.5 Communication Equipment	29,437	29,497	29,612	29,738	29,834	29,861	34,023	34,033	34,033	34,033	34,033	34,033	38,725	9,287	34,081
39	397.5 Miscellaneous Equipment	15,561	15,568	15,580	15,586	15,595	15,601	16,069	16,069	16,069	16,069	16,069	16,069	16,355	784	15,958
40	398.5 Other Tangible Plant	432	588	892	1,225	1,477	1,802	12,515	12,542	12,542	12,542	12,542	12,542	24,908	24,476	12,670
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	7,153,402	7,153,402	7,153,402	7,153,402	7,153,402	7,157,493	7,157,493	7,157,493	7,157,493	7,418,055	7,418,055	7,498,414	7,500,354	346,951	7,326,878
43	**SYSTEM PUMPING PLANT**	1,691,267	1,691,267	1,691,267	1,691,267	1,691,267	1,691,267	1,691,267	1,691,267	1,691,267	1,691,267	1,801,924	1,801,924	1,801,924	110,657	1,746,596
44	**TREATMENT AND DISPOSAL PLANT**	5,285,848	5,285,848	5,285,848	5,285,848	5,285,848	5,294,477	5,294,477	5,294,477	5,294,477	5,294,477	5,294,477	5,294,477	5,298,587	12,719	5,292,208
45	**GENERAL PLANT**	988,049	987,219	989,432	991,577	993,388	994,320	1,075,717	1,075,891	1,075,891	1,075,891	1,075,891	1,075,891	1,157,800	171,552	1,071,825
46	**TOTAL PLANT IN SERVICE**	15,118,566	15,117,737	15,119,949	15,122,094	15,123,905	15,137,557	15,218,955	15,219,129	15,219,129	15,479,691	15,590,348	15,670,707	15,758,445	641,879	15,437,506
47	**LAND & LAND RIGHTS**	74,952	74,952	74,952	74,952	74,952	83,580	83,580	83,580	83,580	344,142	344,142	344,142	348,233	273,281	211,592
48	**TOTAL PIS LESS LAND**	15,043,615	15,042,785	15,044,998	15,047,143	15,048,954	15,053,977	15,135,375	15,135,549	15,135,549	15,135,549	15,246,206	15,326,564	15,410,213	368,598	15,225,914

SCHEDULE OF SEWER 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 additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	260,562	0	0	0	260,562	130,281
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	2,774	0	0	0	0	0	0	1,315	4,088	2,044
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	80,359	0	80,359	40,179
10	362.2 Special Collecting	0	0	0	0	1,318	0	0	0	0	0	0	625	1,942	971
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	110,657	0	0	110,657	55,328
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	8,629	0	0	0	0	0	0	4,090	12,719	6,359
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	148	286	307	237	116	10,323	25	0	0	0	0	11,441	22,885	11,442
31	390.5 Office Furniture & Equipment	107	207	227	172	85	7,448	18	0	0	0	0	8,439	16,704	8,352
32	390.51 Computer Equipment	196	383	420	316	158	13,783	34	0	0	0	0	15,816	30,911	15,456
33	391.5 Transportation Equipment	145	231	(14)	166	116	10,014	(1)	0	0	0	0	1,409	12,067	6,033
34	392.5 Stores Equipment	0	1	1	0	0	21	0	0	0	0	0	24	48	24
35	393.5 Tools, Shop & Garage Equipment	42	81	68	67	33	2,912	7	0	0	0	0	3,273	6,503	3,252
36	394.5 Laboratory Equipment	293	568	623	472	234	20,424	50	0	0	0	0	23,140	45,803	22,902
37	395.5 Power Operated Equipment	14	26	27	22	11	948	2	0	0	0	0	1,024	2,074	1,037
38	396.5 Communication Equipment	59	115	126	96	47	4,141	10	0	0	0	0	4,692	9,287	4,644
39	397.5 Miscellaneous Equipment	7	12	6	9	5	468	1	0	0	0	0	285	794	397
40	398.5 Other Tangible Plant	157	304	333	252	125	10,914	27	0	0	0	0	12,365	24,476	12,238
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	4,091	0	0	0	260,562	0	80,359	1,939	346,951	173,475
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	110,657	0	0	110,657	55,328
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	8,629	0	0	0	0	0	0	4,090	12,719	6,359
45	**GENERAL PLANT**	1,170	2,213	2,145	1,811	932	81,397	174	0	0	0	0	81,709	171,552	85,777
46	**TOTAL NET ADDITIONS**	1,170	2,213	2,145	1,811	13,652	81,397	174	0	260,562	110,657	80,359	87,738	641,879	320,939
47	**LAND & LAND RIGHTS**	0	0	0	0	8,629	0	0	0	260,562	0	0	4,090	273,281	136,640
48	**TOTAL PIS LESS LAND**	1,170	2,213	2,145	1,811	5,024	81,397	174	0	0	110,657	80,359	83,648	368,598	184,299

SCHEDULE OF SEWER 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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	260,562	0	0	0	260,562	130,281
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	2,774	0	0	0	0	0	0	1,315	4,088	2,044
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	80,359	0	80,359	40,179
10	362.2 Special Collecting	0	0	0	0	1,318	0	0	0	0	0	0	625	1,942	971
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	110,657	0	0	110,657	55,328
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	8,629	0	0	0	0	0	0	4,090	12,719	6,359
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	148	287	315	239	118	10,326	25	0	0	0	0	11,999	23,158	11,579
31	390.5 Office Furniture & Equipment	107	207	227	172	85	7,448	18	0	0	0	0	8,439	16,704	8,352
32	390.51 Computer Equipment	198	383	420	318	158	13,783	34	0	0	0	0	15,818	30,911	15,456
33	391.5 Transportation Equipment	145	282	309	234	116	10,131	25	0	0	0	0	11,478	22,719	11,360
34	392.5 Stores Equipment	0	1	1	0	0	21	0	0	0	0	0	24	46	24
35	393.5 Tools, Shop & Garage Equipment	42	81	89	67	33	2,912	7	0	0	0	0	3,289	6,531	3,265
36	394.5 Laboratory Equipment	293	568	623	472	234	20,424	50	0	0	0	0	23,140	45,803	22,902
37	395.5 Power Operated Equipment	14	26	29	22	11	949	2	0	0	0	0	1,075	2,128	1,064
38	396.5 Communication Equipment	59	115	126	96	47	4,141	10	0	0	0	0	4,692	9,287	4,644
39	397.5 Miscellaneous Equipment	7	13	14	11	5	471	1	0	0	0	0	534	1,056	528
40	398.5 Other Tangible Plant	157	304	333	252	125	10,914	27	0	0	0	0	12,365	24,476	12,238
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	4,091	0	0	0	260,562	0	80,359	1,939	346,951	173,475
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	110,657	0	0	110,657	55,328
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	8,629	0	0	0	0	0	0	4,090	12,719	6,359
45	**GENERAL PLANT**	1,170	2,267	2,486	1,883	932	81,520	201	0	0	0	0	92,362	182,822	91,412
46	**TOTAL GROSS ADDITIONS**	1,170	2,267	2,486	1,883	13,652	81,520	201	0	260,562	110,657	80,359	98,392	653,149	326,574
47	**LAND & LAND RIGHTS**	0	0	0	0	8,629	0	0	0	260,562	0	0	4,090	273,281	136,640
48	**TOTAL PIS LESS LAND**	1,170	2,267	2,486	1,883	5,024	81,520	201	0	0	110,657	80,359	94,301	379,868	189,934

SCHEDULE OF SEWER 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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	1	8	2	0	3	1	0	0	0	0	256	273	136
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	51	323	68	0	118	26	0	0	0	0	10,069	10,653	5,326
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	1	0	0	0	0	0	0	0	0	28	27	14
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	2	0	0	1	0	0	0	0	0	52	55	27
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	1	8	2	0	3	1	0	0	0	0	248	263	131
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	54	341	72	0	123	27	0	0	0	0	10,653	11,270	5,634
46	TOTAL RETIREMENTS	0	54	341	72	0	123	27	0	0	0	0	10,653	11,270	5,634
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	54	341	72	0	123	27	0	0	0	0	10,653	11,270	5,634

SCHEDULE OF SEWER 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 adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL ADJUSTMENTS**	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	226,250	0	0	226,250	0	0	226,250	0	0	226,250	905,000	452,500

SCHEDULE OF SEWER 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-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	130,281	0.00%	0
7	354.2 Structures & Improvements	0	14.65%	0
8	360.2 Collection Sewers - Force	318,072	14.65%	46,594
9	361.2 Collection Sewers - Gravity	6,388,380	14.65%	935,831
10	362.2 Special Collecting	971	0.00%	0
11	363.2 Services to Customers	941,673	0.00%	0
12	364.2 Flow Measuring Devices	0	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	107,586	14.65%	15,760
18	370.3 Receiving Wells	504,575	14.65%	73,915
19	371.3 Pumping Equipment	1,134,435	14.65%	166,183
20	389.3 Other Plant & Misc. Equipment	0	14.65%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	59,901	0.00%	0
23	354.4 Structures & Improvements	899,822	0.00%	0
24	380.4 Treatment & Disposal	3,633,193	0.00%	0
25	381.4 Plant Sewers	586,135	0.00%	0
26	382.4 Outfall Sewer Lines	89,655	0.00%	0
27	389.4 Other Plant & Misc. Equipment	23,501	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	21,410	0.00%	0
30	354.5 Structures & Improvements	202,316	0.00%	0
31	390.5 Office Furniture & Equipment	124,809	0.00%	0
32	390.51 Computer Equipment	302,368	0.00%	0
33	391.5 Transportation Equipment	180,614	0.00%	0
34	392.5 Stores Equipment	1,920	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	68,513	0.00%	0
36	394.5 Laboratory Equipment	41,427	0.00%	0
37	395.5 Power Operated Equipment	65,739	0.00%	0
38	396.5 Communication Equipment	34,081	0.00%	0
39	397.5 Miscellaneous Equipment	15,958	0.00%	0
40	398.5 Other Tangible Plant	12,670	0.00%	0
41	INTANGIBLE PLANT	0	0.00%	0
42	COLLECTION PLANT	7,779,378	12.63%	982,425
43	SYSTEM PUMPING PLANT	1,746,596	14.65%	255,858
44	TREATMENT AND DISPOSAL PLANT	5,292,208	0.00%	0
45	GENERAL PLANT	1,071,825	0.00%	0
46	TOTAL PLANT IN SERVICE	15,890,008	7.79%	1,238,283
47	LAND & LAND RIGHTS	211,592	0.00%	0
48	TOTAL PIS LESS LAND	15,678,414	7.90%	1,238,283

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & 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 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

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	1,238,283	0	1,238,283	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(375,935)	0	(375,935)	A-10 (S)
4	CIAC	(70,848)	0	(70,848)	A-12 (S)
5	Accumulated Amort. of CIAC	3,426	0	3,426	A-14 (S)
6	Advances for Construction	(1,171,489)	0	(1,171,489)	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	(376,563)	0	(376,563)	

5/30/95 8:19 AM A07S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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.

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

Line No.	(1) Description	(2) Sewer 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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum. Depr Year-End Balances
1	12/31/90 Balance		0
2	6/30/91 Balance Per Docket No. 911188-WS, Order No. PSC-92-1023-FOF-WS Dated 07/13/93		2,585,105
3	Utility Adjustment to ordered balance (1)		0
4	1991 Additions		86,040
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		86,040
8	12/31/91 Balance		2,651,145
9			
10			
11	1992 Additions		264,161
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		264,161
15	12/31/92 Balance		2,915,306
16			
17			
18	1993 Additions		396,328
19	1993 Retirements		5,500
20	1993 Adjustments	General Plant Allocation True-up	204,235
21	1993 Net Additions		597,063
22	12/31/93 Balance		3,512,369
23			
24			
25	1994 Additions		569,712
26	1994 Retirements		30,830
27	1994 Adjustments		0
28	1994 Net Additions		538,882
29	12/31/94 Balance		4,051,252
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(3,640)
32	1995 Additions		623,938
33	1995 Retirements		11,270
34	1995 Adjustments		0
35	1995 Net Additions		612,667
36	12/31/95 Balance		4,660,279
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 SEWER 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-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	18,463	10,592	29,055	0	29,055	23,759	0	23,759
9	361.2 Collection Sewers - Gravity	1,952,791	141,822	2,094,613	0	2,094,613	2,023,702	0	2,023,702
10	362.2 Special Collecting	0	24	24	0	24	12	0	12
11	363.2 Services to Customers	266,796	24,766	291,562	0	291,562	279,179	0	279,179
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,804	3,367	5,171	0	5,171	3,488	0	3,488
18	370.3 Receiving Wells	181,986	16,802	198,788	0	198,788	190,387	0	190,387
19	371.3 Pumping Equipment	293,423	63,075	356,498	0	356,498	324,961	0	324,961
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	112,245	28,164	140,409	0	140,409	126,327	0	126,327
24	380.4 Treatment & Disposal	733,227	202,006	935,233	0	935,233	834,230	0	834,230
25	381.4 Plant Sewers	43,188	16,763	59,951	0	59,951	51,570	0	51,570
26	382.4 Outfall Sewer Lines	4,386	2,986	7,372	0	7,372	5,879	0	5,879
27	389.4 Other Plant & Misc. Equipment	3,420	1,307	4,727	0	4,727	4,074	0	4,074
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	43,299	4,785	48,084	0	48,084	45,691	0	45,691
31	390.5 Office Furniture & Equipment	52,334	8,325	60,659	0	60,659	56,497	0	56,497
32	390.51 Computer Equipment	95,560	50,405	145,965	0	145,965	120,763	0	120,763
33	391.5 Transportation Equipment	115,246	19,455	134,701	0	134,701	124,973	0	124,973
34	392.5 Stores Equipment	552	107	659	0	659	606	0	606
35	393.5 Tools, Shop & Garage Equipment	32,387	4,255	36,641	0	36,641	34,514	0	34,514
36	394.5 Laboratory Equipment	4,680	2,763	7,443	0	7,443	6,062	0	6,062
37	395.5 Power Operated Equipment	62,668	5,421	68,089	0	68,089	65,378	0	65,378
38	396.5 Communication Equipment	14,563	3,408	17,971	0	17,971	16,267	0	16,267
39	397.5 Miscellaneous Equipment	2,240	801	3,041	0	3,041	2,640	0	2,640
40	398.5 Other Tangible Plant	12,355	1,267	13,622	0	13,622	12,988	0	12,988
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	2,238,050	177,204	2,415,254	0	2,415,254	2,326,652	0	2,326,652
43	SYSTEM PUMPING PLANT	477,213	83,244	560,457	0	560,457	518,836	0	518,836
44	TREATMENT AND DISPOSAL PLANT	896,466	251,226	1,147,692	0	1,147,692	1,022,080	0	1,022,080
45	GENERAL PLANT	435,883	100,993	536,876	0	536,876	486,379	0	486,379
46	TOTAL SEWER ACCUM. DEPR.	4,047,612	612,667	4,660,279	0	4,660,279	4,353,947	0	4,353,947

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	18,463	19,348	20,229	21,112	21,995	22,878	23,757	24,640	25,523	26,406	27,289	28,172	29,055	10,592	23,759
9	361.2 Collection Sewers - Gravity	1,952,791	1,964,610	1,976,429	1,988,248	2,000,067	2,011,886	2,023,699	2,035,518	2,047,337	2,059,156	2,070,975	2,082,794	2,094,613	141,822	2,023,702
10	362.2 Special Collecting	0	2	4	6	8	10	12	14	16	18	20	22	24	24	12
11	363.2 Services to Customers	266,796	268,860	270,924	272,988	275,052	277,118	279,178	281,242	283,306	285,370	287,434	289,498	291,562	24,766	279,179
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1,804	2,085	2,366	2,647	2,928	3,209	3,485	3,766	4,047	4,328	4,609	4,890	5,171	3,367	3,488
18	370.3 Receiving Wells	181,986	183,386	184,786	186,186	187,586	188,986	190,388	191,788	193,188	194,588	195,988	197,388	198,788	16,802	190,387
19	371.3 Pumping Equipment	293,423	298,879	303,935	309,191	314,447	319,703	324,962	330,218	335,474	340,730	345,986	351,242	356,498	63,075	324,961
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	112,245	114,592	116,939	119,288	121,633	123,980	126,327	128,674	131,021	133,368	135,715	138,062	140,409	28,164	126,327
24	380.4 Treatment & Disposal	733,227	750,081	766,895	783,729	800,563	817,397	834,229	851,063	867,897	884,731	901,565	918,399	935,233	202,006	834,230
25	381.4 Plant Sewers	43,188	44,585	45,982	47,379	48,776	50,173	51,569	52,966	54,363	55,760	57,157	58,554	59,951	16,763	51,570
26	382.4 Outfall Sewer Lines	4,388	4,835	4,684	5,133	5,382	5,631	5,878	6,127	6,376	6,625	6,874	7,123	7,372	2,988	5,879
27	389.4 Other Plant & Misc. Equipment	3,420	3,529	3,638	3,747	3,856	3,965	4,073	4,182	4,291	4,400	4,509	4,618	4,727	1,307	4,074
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	43,299	43,720	44,140	44,552	44,972	45,393	45,817	46,237	46,658	47,079	47,500	47,921	48,084	4,785	45,891
31	390.5 Office Furniture & Equipment	52,334	53,028	53,722	54,416	55,110	55,804	56,495	57,189	57,883	58,577	59,271	59,965	60,659	8,325	56,497
32	390.51 Computer Equipment	95,580	99,780	103,960	108,160	112,360	116,560	120,765	124,965	129,165	133,365	137,565	141,765	145,965	50,405	120,783
33	391.5 Transportation Equipment	115,240	117,755	120,212	122,399	124,839	127,348	129,741	132,225	134,734	137,243	139,752	142,261	134,701	19,455	124,973
34	392.5 Stores Equipment	552	561	570	579	588	597	605	614	623	632	641	650	659	107	606
35	393.5 Tools, Shop & Garage Equipment	32,387	32,744	33,101	33,457	33,814	34,171	34,525	34,882	35,239	35,596	35,953	36,310	36,641	4,255	34,514
36	394.5 Laboratory Equipment	4,680	4,910	5,140	5,370	5,600	5,830	6,063	6,293	6,523	6,753	6,983	7,213	7,443	2,763	6,062
37	395.5 Power Operated Equipment	62,668	63,124	63,579	64,034	64,489	64,945	65,405	65,861	66,317	66,773	67,229	67,685	68,089	5,421	65,378
38	396.5 Communication Equipment	14,563	14,847	15,131	15,415	15,699	15,983	16,267	16,551	16,835	17,119	17,403	17,687	17,971	3,408	16,267
39	397.5 Miscellaneous Equipment	2,240	2,329	2,417	2,498	2,585	2,674	2,756	2,844	2,933	3,022	3,111	3,200	3,041	801	2,640
40	398.5 Other Tangible Plant	12,355	12,461	12,567	12,673	12,779	12,885	12,986	13,092	13,198	13,304	13,410	13,516	13,622	1,267	12,988
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	2,238,050	2,252,818	2,267,586	2,282,354	2,297,122	2,311,890	2,326,648	2,341,414	2,356,182	2,370,950	2,385,718	2,400,486	2,415,254	177,204	2,326,652
43	**SYSTEM PUMPING PLANT**	477,213	484,150	491,087	498,024	504,961	511,898	518,835	525,772	532,709	539,646	546,583	553,520	560,457	83,244	518,836
44	**TREATMENT AND DISPOSAL PLANT**	896,468	917,402	938,338	959,274	980,210	1,001,146	1,022,078	1,043,012	1,063,948	1,084,884	1,105,820	1,126,756	1,147,692	251,226	1,022,080
45	**GENERAL PLANT**	435,883	445,238	454,539	463,553	472,835	482,190	491,428	500,754	510,109	519,464	528,819	538,174	536,878	100,993	486,379
46	**TOTAL SEWER ACCUM. DEPR.**	4,047,612	4,099,608	4,151,550	4,203,205	4,255,128	4,307,124	4,358,983	4,410,952	4,462,948	4,514,944	4,566,940	4,618,936	4,660,279	612,667	4,353,947

SCHEDULE OF SEWER 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 last year additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	883	883	883	883	883	879	883	883	883	883	883	883	10,592	5,296
9	361.2 Collection Sewers - Gravity	11,819	11,819	11,819	11,819	11,819	11,813	11,819	11,819	11,819	11,819	11,819	11,819	141,822	70,911
10	362.2 Special Collecting	2	2	2	2	2	2	2	2	2	2	2	2	24	12
11	363.2 Services to Customers	2,064	2,064	2,064	2,064	2,064	2,062	2,064	2,064	2,064	2,064	2,064	2,064	24,766	12,383
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	281	281	281	281	281	276	281	281	281	281	281	281	3,367	1,684
18	370.3 Receiving Wells	1,400	1,400	1,400	1,400	1,400	1,402	1,400	1,400	1,400	1,400	1,400	1,400	16,802	8,401
19	371.3 Pumping Equipment	5,256	5,256	5,256	5,256	5,256	5,259	5,256	5,256	5,256	5,256	5,256	5,256	63,075	31,538
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	28,164	14,082
24	380.4 Treatment & Disposal	16,834	16,834	16,834	16,834	16,834	16,832	16,834	16,834	16,834	16,834	16,834	16,834	202,006	101,003
25	381.4 Plant Sewers	1,397	1,397	1,397	1,397	1,397	1,396	1,397	1,397	1,397	1,397	1,397	1,397	16,763	8,382
26	382.4 Outfall Sewer Lines	249	249	249	249	249	247	249	249	249	249	249	249	2,986	1,493
27	389.4 Other Plant & Misc. Equipment	109	109	109	109	109	108	109	109	109	109	109	109	1,307	654
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	421	420	413	419	421	424	420	421	421	421	421	163	4,785	2,393
31	390.5 Office Furniture & Equipment	694	694	694	694	694	691	694	694	694	694	694	694	8,325	4,163
32	390.51 Computer Equipment	4,200	4,200	4,200	4,200	4,200	4,205	4,200	4,200	4,200	4,200	4,200	4,200	50,405	25,203
33	391.5 Transportation Equipment	2,509	2,458	2,186	2,441	2,509	2,393	2,483	2,509	2,509	2,509	2,509	(7,560)	19,455	9,728
34	392.5 Stores Equipment	9	9	9	9	9	8	9	9	9	9	9	9	107	54
35	393.5 Tools, Shop & Garage Equipment	357	357	356	357	357	355	357	357	357	357	357	331	4,255	2,127
36	394.5 Laboratory Equipment	230	230	230	230	230	233	230	230	230	230	230	230	2,763	1,382
37	395.5 Power Operated Equipment	456	456	454	456	456	459	456	456	456	456	456	404	5,421	2,711
38	396.5 Communication Equipment	284	284	284	284	284	284	284	284	284	284	284	284	3,408	1,704
39	397.5 Miscellaneous Equipment	89	88	81	87	89	82	86	89	89	89	89	(159)	801	401
40	398.5 Other Tangible Plant	106	106	106	106	106	101	106	106	106	106	106	106	1,267	634
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	14,768	14,768	14,768	14,768	14,768	14,756	14,768	14,768	14,768	14,768	14,768	14,768	177,204	88,602
43	**SYSTEM PUMPING PLANT**	6,937	6,937	6,937	6,937	6,937	6,937	6,937	6,937	6,937	6,937	6,937	6,937	83,244	41,623
44	**TREATMENT AND DISPOSAL PLANT**	20,936	20,936	20,936	20,936	20,936	20,930	20,936	20,936	20,936	20,936	20,936	20,936	251,226	125,614
45	**GENERAL PLANT**	9,355	9,301	9,014	9,283	9,355	9,235	9,328	9,355	9,355	9,355	9,355	(1,298)	100,993	50,500
46	**TOTAL NET ADDITIONS**	51,996	51,942	51,655	51,924	51,996	51,858	51,969	51,996	51,996	51,996	51,996	41,343	612,667	306,339

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	883	883	883	883	883	879	883	883	883	883	883	883	10,592	5,296
9	361.2 Collection Sewers - Gravity	11,819	11,819	11,819	11,819	11,819	11,813	11,819	11,819	11,819	11,819	11,819	11,819	141,822	70,911
10	362.2 Special Collecting	2	2	2	2	2	2	2	2	2	2	2	2	24	12
11	363.2 Services to Customers	2,064	2,064	2,064	2,064	2,064	2,062	2,064	2,064	2,064	2,064	2,064	2,064	24,766	12,383
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	281	281	281	281	281	276	281	281	281	281	281	281	3,367	1,684
18	370.3 Receiving Wells	1,400	1,400	1,400	1,400	1,400	1,402	1,400	1,400	1,400	1,400	1,400	1,400	16,802	8,401
19	371.3 Pumping Equipment	5,256	5,256	5,256	5,256	5,256	5,259	5,256	5,256	5,256	5,256	5,256	5,256	63,075	31,537
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	2,347	28,164	14,082
24	380.4 Treatment & Disposal	16,834	16,834	16,834	16,834	16,834	16,832	16,834	16,834	16,834	16,834	16,834	16,834	202,006	101,003
25	381.4 Plant Sewers	1,397	1,397	1,397	1,397	1,397	1,396	1,397	1,397	1,397	1,397	1,397	1,397	16,763	8,382
26	382.4 Outfall Sewer Lines	249	249	249	249	249	247	249	249	249	249	249	249	2,986	1,493
27	389.4 Other Plant & Misc. Equipment	109	109	109	109	109	108	109	109	109	109	109	109	1,307	653
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	421	421	421	421	421	427	421	421	421	421	421	421	5,058	2,529
31	390.5 Office Furniture & Equipment	694	694	694	694	694	691	694	694	694	694	694	694	8,325	4,162
32	390.51 Computer Equipment	4,200	4,200	4,200	4,200	4,200	4,205	4,200	4,200	4,200	4,200	4,200	4,200	50,405	25,202
33	391.5 Transportation Equipment	2,509	2,509	2,509	2,509	2,509	2,509	2,509	2,509	2,509	2,509	2,509	2,509	30,108	15,054
34	392.5 Stores Equipment	9	9	9	9	9	8	9	9	9	9	9	9	107	54
35	393.5 Tools, Shop & Garage Equipment	357	357	357	357	357	355	357	357	357	357	357	357	4,282	2,141
36	394.5 Laboratory Equipment	230	230	230	230	230	233	230	230	230	230	230	230	2,763	1,382
37	395.5 Power Operated Equipment	456	456	456	456	456	460	456	456	456	456	456	456	5,476	2,738
38	396.5 Communication Equipment	284	284	284	284	284	284	284	284	284	284	284	284	3,408	1,704
39	397.5 Miscellaneous Equipment	89	89	89	89	89	85	89	89	89	89	89	89	1,064	532
40	398.5 Other Tangible Plant	106	106	106	106	106	101	106	106	106	106	106	106	1,267	633
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	14,768	14,768	14,768	14,768	14,768	14,756	14,768	14,768	14,768	14,768	14,768	14,768	177,204	88,602
43	**SYSTEM PUMPING PLANT**	6,937	6,937	6,937	6,937	6,937	6,937	6,937	6,937	6,937	6,937	6,937	6,937	83,244	41,622
44	**TREATMENT AND DISPOSAL PLANT**	20,936	20,936	20,936	20,936	20,936	20,930	20,936	20,936	20,936	20,936	20,936	20,936	251,226	125,613
45	**GENERAL PLANT**	9,355	9,355	9,355	9,355	9,355	9,358	9,355	9,355	9,355	9,355	9,355	9,355	112,264	56,131
46	**TOTAL GROSS ADDITIONS**	51,996	51,996	51,996	51,996	51,996	51,981	51,996	51,996	51,996	51,996	51,996	51,996	623,938	311,968

SCHEDULE OF SEWER 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 last year retirements to accumulated depreciation by account for each month of the last year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	1	8	2	0	3	1	0	0	0	0	258	273	136
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	51	323	58	0	116	26	0	0	0	0	10,069	10,653	5,326
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	1	0	0	0	0	0	0	0	0	26	27	14
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	2	0	0	1	0	0	0	0	0	52	55	27
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	1	8	2	0	3	1	0	0	0	0	248	263	131
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	54	341	72	0	123	27	0	0	0	0	10,653	11,270	5,634
46	**TOTAL RETIREMENTS**	0	54	341	72	0	123	27	0	0	0	0	10,653	11,270	5,634

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

Explanation: Provide the average balance for accumulated depreciation, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	0	14.65%	0
8	360.2 Collection Sewers - Force	23,759	14.65%	3,480
9	361.2 Collection Sewers - Gravity	2,023,702	14.65%	296,451
10	362.2 Special Collecting	12	0.00%	0
11	363.2 Services to Customers	279,179	0.00%	0
12	364.2 Flow Measuring Devices	0	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	3,488	14.65%	511
18	370.3 Receiving Wells	190,387	14.65%	27,890
19	371.3 Pumping Equipment	324,961	14.65%	47,603
20	389.3 Other Plant & Misc. Equipment	0	14.65%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	126,327	0.00%	0
24	380.4 Treatment & Disposal	834,230	0.00%	0
25	381.4 Plant Sewers	51,570	0.00%	0
26	382.4 Outfall Sewer Lines	5,879	0.00%	0
27	389.4 Other Plant & Misc. Equipment	4,074	0.00%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	45,691	0.00%	0
31	390.5 Office Furniture & Equipment	56,497	0.00%	0
32	390.51 Computer Equipment	120,763	0.00%	0
33	391.5 Transportation Equipment	124,973	0.00%	0
34	392.5 Stores Equipment	606	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	34,514	0.00%	0
36	394.5 Laboratory Equipment	6,062	0.00%	0
37	395.5 Power Operated Equipment	65,378	0.00%	0
38	396.5 Communication Equipment	16,267	0.00%	0
39	397.5 Miscellaneous Equipment	2,640	0.00%	0
40	398.5 Other Tangible Plant	12,988	0.00%	0
41	**INTANGIBLE PLANT**	0	0.00%	0
42	**COLLECTION PLANT**	2,326,652	12.89%	299,931
43	**SYSTEM PUMPING PLANT**	518,836	14.65%	76,004
44	**TREATMENT AND DISPOSAL PLANT**	1,022,080	0.00%	0
45	**GENERAL PLANT**	486,379	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	4,353,947	8.63%	375,935

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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 SEWER 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 (S)
Page 2 of 2
Preparer: Kimbal

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	12/31/90 Balance	0
2	06/30/91 Balance Per Docket No. 911106-WS, Order No. PSC-93-1022-FOF-WS Dated 07/12/93	3,115,389
3	Utility Adjustment to ordered balance (1)	59,758
4	1991 Additions	10,184
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	10,184
8	12/31/91 Balance	3,185,331
9		
10		
11	1992 Additions	222,431
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	222,431
15	12/31/92 Balance	3,407,762
16		
17		
18	1993 Additions	550,788
19	1993 Retirements	332
20	1993 Adjustments	0
21	1993 Net Additions	550,456
22	12/31/93 Balance	3,958,218
23		
24		
25	1994 Additions	415,153
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	415,153
29	12/31/94 Balance	4,373,371
30		
31		
32	1995 Additions	140,577
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	140,577
36	12/31/95 Balance	4,513,948
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 A11S2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(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	3,399,702	22,137	3,421,839	0	3,421,839	3,410,770	0	3,410,770	0.00%	0
2	Line/Main Extensions	397,708	118,440	516,148	0	516,148	456,928	0	456,928	0.00%	0
3	Contributed Lines	424,620	0	424,620	0	424,620	424,620	0	424,620	12.63%	53,629
4	Cont. Prpty Other than Lines	117,537	0	117,537	0	117,537	117,537	0	117,537	14.65%	17,219
5	Service Installation Fees	33,804	0	33,804	0	33,804	33,804	0	33,804	0.00%	0
6	**TOTAL SEWER CIAC**	4,373,371	140,577	4,513,948	0	4,513,948	4,443,660	0	4,443,660	1.59%	70,848
7	**FPSC MARGIN RESERVE - CIAC**				167,649	167,649	0	83,825	83,825		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

Line No.	(1) Description	(2) Ending 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) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	3,399,702	3,401,547	3,403,391	3,405,236	3,407,081	3,408,926	3,410,770	3,412,615	3,414,460	3,416,305	3,418,149	3,419,994	3,421,839	22,137	3,410,770
2	Line/Main Extensions	397,708	407,578	417,448	427,318	437,188	447,058	456,928	466,798	476,668	486,538	496,408	506,278	516,148	118,440	456,928
3	Contributed Lines	424,620	424,620	424,620	424,620	424,620	424,620	424,620	424,620	424,620	424,620	424,620	424,620	424,620	0	424,620
4	Cont. Prpty Other than Lines	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	117,537	0	117,537
5	Service Installation Fees	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	33,804	0	33,804
6	TOTAL SEWER CIAC	4,373,371	4,385,086	4,396,801	4,408,515	4,420,230	4,431,945	4,443,660	4,455,374	4,467,089	4,478,804	4,490,519	4,502,233	4,513,948	140,577	4,443,660

SCHEDULE OF SEWER 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 (S)
Page 3 of 8
Preparer: Kimball

Line No	(1) Description	(2) 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	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	22,137	11,069
2	Line/Main Extensions	9,870	9,870	9,870	9,870	9,870	9,870	9,870	9,870	9,870	9,870	9,870	9,870	118,440	59,220
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	11,715	11,715	11,715	11,715	11,715	11,715	11,715	11,715	11,715	11,715	11,715	11,715	140,577	70,289

SCHEDULE OF SEWER 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 (S)
Page 4 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Gross Additions	Ave Gross Additions 1995
1	Plant Capacity Fees	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	22,137	11,069
2	Line/Main Extensions	9,870	9,870	9,870	9,870	9,870	9,870	9,870	9,870	9,870	9,870	9,870	9,870	118,440	59,220
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	11,715	11,715	11,715	11,715	11,715	11,715	11,715	11,715	11,715	11,715	11,715	11,715	140,577	70,289

SCHEDULE OF SEWER 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 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	167,849	167,849	83,825

SCHEDULE OF SEWER 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 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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

SCHEDULE OF SEWER 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 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	12/31/90 Balance	0
2	06/30/91 Balance Per Docket No. 911188-WS, Order No. PSC-92-1032-FOF-WS Dated 9/7/1992	1,069,391
3	Utility Adjustment to ordered balance (1)	7,842
4	1991 Additions	5,009
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	5,009
8	12/31/91 Balance	1,102,242
9		
10		
11	1992 Additions	82,414
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	82,414
15	12/31/92 Balance	1,184,656
16		
17		
18	1993 Additions	151,471
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	151,471
22	12/31/93 Balance	1,336,127
23		
24		
25	1994 Additions	184,972
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	184,972
29	12/31/94 Balance	1,521,099
30		
31		
32	1995 Additions	193,296
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	193,296
36	12/31/95 Balance	1,714,395
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 9:27 AM A13S2.XLS

Note May not cross foot due to rounding.

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(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	1,490,070	163,717	1,653,787	0	1,653,787	1,571,929	0	1,571,929	0.00%	0
2	Line/Main Extensions	12,112	12,738	24,850	0	24,850	18,481	0	18,481	0.00%	0
3	Contributed Lines	14,293	11,838	26,131	0	26,131	20,212	0	20,212	12.89%	2,605
4	Cont. Prpty Other than Lines	3,545	4,114	7,659	0	7,659	5,602	0	5,602	14.65%	821
5	Service Installation Fees	1,079	889	1,968	0	1,968	1,524	0	1,524	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	1,521,099	193,296	1,714,395	0	1,714,395	1,617,747	0	1,617,747	0.21%	3,426

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 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	1,490,070	1,503,713	1,517,356	1,530,999	1,544,642	1,558,285	1,571,929	1,585,572	1,599,215	1,612,858	1,626,501	1,640,144	1,653,787	163,717	1,571,929
2	Line/Main Extensions	12,112	13,174	14,236	15,298	16,360	17,422	18,476	19,540	20,602	21,664	22,726	23,788	24,850	12,738	18,481
3	Contributed Lines	14,293	15,280	16,267	17,254	18,241	19,228	20,209	21,196	22,183	23,170	24,157	25,144	26,131	11,838	20,212
4	Cont. Prpty Other than Lines	3,545	3,888	4,231	4,574	4,917	5,260	5,601	5,944	6,287	6,630	6,973	7,316	7,659	4,114	5,602
5	Service Installation Fees	1,079	1,153	1,227	1,301	1,375	1,449	1,524	1,598	1,672	1,746	1,820	1,894	1,968	889	1,524
6	TOTAL	1,521,099	1,537,208	1,553,317	1,569,426	1,585,535	1,601,644	1,617,741	1,633,850	1,649,959	1,666,068	1,682,177	1,698,286	1,714,395	193,296	1,617,747

Note: May not cro ue to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	13,643	13,643	13,643	13,643	13,643	13,644	13,643	13,643	13,643	13,643	13,643	13,643	163,717	81,859
2	Line/Main Extensions	1,062	1,062	1,062	1,062	1,062	1,056	1,062	1,062	1,062	1,062	1,062	1,062	12,738	6,369
3	Contributed Lines	987	987	987	987	987	981	987	987	987	987	987	987	11,838	5,919
4	Cont. Prpty Other than Lines	343	343	343	343	343	341	343	343	343	343	343	343	4,114	2,057
5	Service Installation Fees	74	74	74	74	74	75	74	74	74	74	74	74	889	445
6	TOTAL	16,109	16,109	16,109	16,109	16,109	16,097	16,109	16,109	16,109	16,109	16,109	16,109	193,296	96,648

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	13,643	13,643	13,643	13,643	13,643	13,644	13,643	13,643	13,643	13,643	13,643	13,643	163,717	81,859
2	Line/Main Extensions	1,062	1,062	1,062	1,062	1,062	1,056	1,062	1,062	1,062	1,062	1,062	1,062	12,738	6,369
3	Contributed Lines	987	987	987	987	987	981	987	987	987	987	987	987	11,838	5,919
4	Cont. Prpty Other than Lines	343	343	343	343	343	341	343	343	343	343	343	343	4,114	2,057
5	Service Installation Fees	74	74	74	74	74	75	74	74	74	74	74	74	889	445
6	TOTAL	16,109	16,109	16,109	16,109	16,109	16,097	16,109	16,109	16,109	16,109	16,109	16,109	193,296	96,648

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 5 of 8
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Adjustments	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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	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 SEWER ADVANCES FOR CONSTRUCTION - 1996
ANNUAL BALANCES SUBSEQUENT TO LAST ESTABLISHED RATE BASE

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/96
Interim [ ] Final [x]
Historical [ ] Projected [x]
Simple Ave. [ ] 13 Month Ave. [x]
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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer Advances For Construction Year-end Balances
1	**08/30/91 Balance Per Order No. PSC 93-1023-FOF-WS Dated 7/12/93**	0
2	Utility Adjustments to Beginning Balance	0
3	**Restated Balance 12/31/91**	0
4	1992 Additions	0
5	1992 Adjustments	0
6	**12/31/92 Balance**	0
7	1993 Additions	475,795
8	1993 Adjustments	0
9	**12/31/93 Balance**	475,795
10	1994 Additions	364,964
11	1994 Adjustments	0
12	**12/31/94 Balance**	840,759
13	1995 Additions	661,460
14	1995 Adjustments	0
15	**12/31/95 Balance**	1,502,219
16	1996 Additions	187,500
17	1996 Adjustments	0
18	**12/31/96 Balance**	1,689,719

AVERAGE BALANCE AND NON-USED AND USEFUL CALCULATION

19	Beginning Balance 12/31/95	1,502,219
20	Jan	1,517,844
21	Feb	1,533,469
22	Mar	1,549,094
23	Apr	1,564,719
24	May	1,580,344
25	Jun	1,595,969
26	Jul	1,611,594
27	Aug	1,627,219
28	Sep	1,642,844
29	Oct	1,658,469
30	Nov	1,674,094
31	Ending Balance 12/31/96	1,689,719
32	Average Balance	1,595,969
33	Non-used and Useful Percentage	100.00%
34	Non-used and Useful Amount	1,595,969

SCHEDULE OF SEWER 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 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

	(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	1,210,611	0	1,210,611	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	151,326	0	151,326	

5/30/95 10:11 AM A17S.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	324,306,791	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	13,293,565	11,406,974	11,473,435	11,452,647	6,725,170	6,637,625
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	334,290,094	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)	(83,165,386)	(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	252,614,860	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	6,783,188	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	5,500,636	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	3,805,757	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	3,928,318
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)	(356,267)	(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	8,391,583	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	2,358,949	2,422,581
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	2,374,570	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	3,888,166	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	303,633,964	305,196,639	306,311,119	306,474,076	309,214,095	306,570,488

424

Note: May not ot 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	6,081,408	6,403,928	6,466,701	7,048,834	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	79,882,239	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	182,869,914	184,627,446	183,907,543
14															
15	Accounts Payable	3,519,486	1,388,801	1,666,370	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	2,652,343
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	2,036,856
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	650,286	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	4,408,982	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	968,787	1,342,636	1,716,543	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	13,947,058	14,730,574
27															

425

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	2,403,263	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	2,621,307	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	99,299,806	99,553,591	99,808,669	100,069,812	100,363,900	100,647,068	100,904,777	101,158,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,868)	(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	105,580,665	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	110,639,581	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	305,399,528	304,654,667	303,633,984	305,188,639	306,311,119	306,474,076	309,214,095	306,570,488

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

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)
1	09/30/91 Balance Per Docket No. 911186-WS Order No. PSC-93-1023-FOF-WS Dated 07/12/93	0		09/30/91 Balance Per Docket No. 911186-WS Order No. PSC-93-1023-FOF-WS Dated 07/12/93	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance			xx/xx/xx 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 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:			
16	Average Balance	0	Above	
17	Composite Non-Used & Useful Plant in Service - %	7.79%	A-6 (S)	
18	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
19	Average Balance	0	Above	
20	Composite Non-Used & Useful Accumulated Amortization - %	8.63%	A-10 (S)	
21	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
22	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

SCHEDULE OF OTHER - SEWER - 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.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

Line No.	(1) Description	(2) TOTAL DEFERRED DEBITS ADDITIONS	(3) MONTHLY AMORTIZATION	(4) UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/94 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/95 Balance	0	0	0
15	**Total Amortization Expense 12/31/95**		0	
16	**Average Rate Base Balance 12/31/95**			0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

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

	(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	Sewer Sales	2,523,933	0	2,523,933	704,593	3,228,526	27.92%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	2,523,933	0	2,523,933	704,593	3,228,526		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	1,210,611	0	1,210,611	0	1,210,611		B-6(S)
7	Depreciation net of CIAC Amort	398,216	0	398,216	0	398,216		B-14(S)
8	*Amortization*	0	0	0	0	0		B-18(S),A-21(S)
9	Taxes Other than Income	378,573	(17,550)	361,023	31,707 (A)	392,730		B-15(S),B-2(S)3/3
10	*Provision for Income Taxes*	27,154	(412)	26,742	259,566 (B)	286,308		B-17(S),B-2(S)3/3
11	Total Operating Expenses	2,014,554	(17,962)	1,996,592	291,273	2,287,865		
12	**NET OPERATING INCOME**	509,379	17,962	527,341	413,320	940,661		
13	**RATE BASE**	7,764,356	368,676	8,133,032		8,133,032		A-2(S)
14	**RATE OF RETURN**	6.56%		6.48%		11.57%		D-1(S)

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 SEWER 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-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(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	Sewer Sales	2,523,933	0	2,523,933	465,299		2,989,232	18.44%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	2,523,933	0	2,523,933	465,299		2,989,232		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	1,210,611	0	1,210,611	0		1,210,611		B-6(S)
7	Depreciation net of CIAC Amort	398,216	0	398,216	0		398,216		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	378,573	(17,550)	361,023	20,938	(A)	381,961		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	27,154	(412)	26,742	171,412	(B)	198,154		B-17(S),B-2(S)3/3
11	Total Operating Expenses	2,014,554	(17,962)	1,996,592	192,350		2,188,942		
12	**NET OPERATING INCOME**	509,379	17,962	527,341	272,949		800,291		
13	**RATE BASE**	7,764,356	368,676	8,133,032			8,133,032		A-2(S)
14	**RATE OF RETURN**	6.56%		6.48%			9.84%		D-1(S)

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 SEWER 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 revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	15.34%	D-1(S)	
3	Rate of Return (%)	9.84%	11.57%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	8,133,032	8,133,032	A-2(S)	
6	Required Income (L3 x L5)	800,290	940,661		
7	Adjusted Income Under Present Rates	527,341	527,341	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	272,949	413,320		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	444,361	672,886		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	465,299	704,593		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	444,361	672,886		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	171,412	259,566		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	***REVENUE ASSESSMENT FEE (L12 - L10)***	20,938	31,707		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	***NET INCOME INCREASE (L12 - (L16 + L18)***	272,949	413,320		B-2(S)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 SEWER 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(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	A. REVENUES:		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	B. OPERATION AND MAINTENANCE EXPENSE:		B-6(S)
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-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	D. AMORTIZATION:		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	E. TAXES OTHER THAN INCOME:		B-15(S)
36	1. N/A	0	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(17,550)	
41			
42		(17,550)	
43	F. INCOME TAXES:		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	(412)	
45			
46	2.	0	
47			
48		(412)	
49	TOTAL SEWER INCOME ADJUSTMENTS		
50		(17,962)	
51			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	Account No. and Description	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	1,975	0	1,975
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	2,087,572	0	2,087,572
9	522.2 Measured - Commercial	417,943	0	417,943
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	*Subtotal Sewer Sales*	2,507,490	0	2,507,490
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 *Revenue from Other Systems*	0	0	0
17	526 Effluent	16,443	0	16,443
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	16,443	0	16,443
20	**TOTAL SEWER SALES**	2,523,933	0	2,523,933
21	**OTHER SEWER REVENUES:**			
22	531 *Sale of Sludge*	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 *Other Sewer Revenues*	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	2,523,933	0	2,523,933

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

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	701 Salaries & Wages - Employees	535,514	0	535,514	271,191	0	271,191	72,918	0	72,918	191,405	0	191,405
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	132,986	0	132,986	67,347	0	67,347	18,108	0	18,108	47,532	0	47,532
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	3,600	0	3,600	3,600	0	3,600	0	0	0	0	0	0
6	715 Purchased Power	164,522	0	164,522	160,861	0	160,861	253	0	253	3,408	0	3,408
7	716 Fuel for Power Production	1,117	0	1,117	1,117	0	1,117	0	0	0	0	0	0
8	718 Chemicals	19,735	0	19,735	19,735	0	19,735	0	0	0	0	0	0
9	720 Materials & Supplies	106,624	0	106,624	93,489	0	93,489	4,027	0	4,027	9,108	0	9,108
10	731 Contractual Services - Eng.	1,525	0	1,525	0	0	0	0	0	0	1,525	0	1,525
11	732 Contractual Services - Acct.	8,095	0	8,095	0	0	0	0	0	0	8,095	0	8,095
12	733 Contractual Services - Legal	4,878	0	4,878	0	0	0	0	0	0	4,878	0	4,878
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	31,618	0	31,618	19,038	0	19,038	0	0	0	12,580	0	12,580
15	741 Rental of Real Building/Real Property	7,238	0	7,238	0	0	0	0	0	0	7,238	0	7,238
16	742 Rental of Equipment	2,821	0	2,821	2,490	0	2,490	0	0	0	331	0	331
17	750 Transportation Expense	17,216	0	17,216	10,828	0	10,828	2,849	0	2,849	3,540	0	3,540
18	756 Insurance - Vehicle	5,549	0	5,549	0	0	0	0	0	0	5,549	0	5,549
19	757 Insurance - General Liability	11,407	0	11,407	0	0	0	0	0	0	11,407	0	11,407
20	758 Insurance - Workman's Comp	9,581	0	9,581	4,852	0	4,852	1,305	0	1,305	3,424	0	3,424
21	759 Insurance - Other	1,132	0	1,132	0	0	0	0	0	0	1,132	0	1,132
22	760 Advertising Expense	1,236	0	1,236	0	0	0	0	0	0	1,236	0	1,236
23	766 Reg. Comm. Exp. - Rate Case Amort.	29,051	0	29,051	0	0	0	0	0	0	29,051	0	29,051
24	767 Reg. Comm. Exp. - Other	2,747	0	2,747	0	0	0	0	0	0	2,747	0	2,747
25	770 Bad Debt Expense	9,910	0	9,910	0	0	0	9,910	0	9,910	0	0	0
26	775 Miscellaneous Expenses	102,510	0	102,510	21,495	0	21,495	24,857	0	24,857	56,157	0	56,157
27	TOTAL SEWER O & M EXPENSES	1,210,611	0	1,210,611	676,043	0	676,043	134,227	0	134,227	400,341	0	400,341

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.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-6(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

	(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
															TOTAL O & M (.1 - .8)		
Line No.	Account No.	Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Per Books O & M	Adjustments	Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	45,066	40,617	46,742	44,714	45,020	44,066	45,584	44,906	44,142	45,451	44,112	45,093	535,514	0	535,514
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits (1)	11,191	10,086	11,608	11,104	11,180	10,943	11,320	11,152	10,962	11,287	10,954	11,198	132,986	0	132,986
4	710.1-.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8	Sludge Removal Expenses	300	300	300	300	300	300	300	300	300	300	300	300	3,600	0	3,600
6	715.1-.8	Purchased Power	13,708	13,694	13,719	13,716	13,713	13,709	13,712	13,712	13,708	13,715	13,704	13,709	164,522	0	164,522
7	716.1-.8	Fuel for Power Production	0	37	0	0	540	0	0	0	540	0	0	0	1,117	0	1,117
8	718.1-.8	Chemicals	1,607	1,648	1,761	1,593	1,593	1,593	1,593	1,759	1,593	1,689	1,609	1,593	19,735	0	19,735
9	720.1-.8	Materials & Supplies	3,766	8,330	3,769	4,684	7,836	4,200	14,196	18,891	14,148	14,749	7,833	4,227	106,624	0	106,624
10	731.1-.8	Contractual Services - Eng.	125	121	131	130	128	127	128	128	126	129	126	128	1,525	0	1,525
11	732.1-.8	Contractual Services - Acct.	666	640	694	693	681	673	679	680	671	686	681	671	8,095	0	8,095
12	733.1-.8	Contractual Services - Legal	401	386	418	417	411	406	409	409	404	413	398	404	4,878	0	4,878
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	2,729	2,552	2,756	2,637	2,611	2,596	2,656	2,600	2,609	2,639	2,611	2,823	31,818	0	31,818
15	741.1-.8	Rental of Real Building/Real Property	596	572	621	619	609	602	607	606	600	613	591	600	7,236	0	7,236
16	742.1-.8	Rental of Equipment	240	233	235	235	235	235	235	235	234	235	234	234	2,821	0	2,821
17	750.1-.8	Transportation Expense	1,449	1,395	1,459	1,441	1,435	1,428	1,444	1,434	1,427	1,444	1,426	1,435	17,216	0	17,216
18	756.1-.8	Insurance - Vehicle	457	439	476	475	467	462	465	466	460	470	453	460	5,549	0	5,549
19	757.1-.8	Insurance - General Liability	939	902	978	976	960	949	956	957	946	967	931	946	11,407	0	11,407
20	758.1-.8	Insurance - Workman's Comp (2)	806	727	836	800	805	788	815	803	790	813	788	807	9,580	0	9,580
21	759.1-.8	Insurance - Other	93	90	97	97	95	94	95	95	94	96	92	94	1,132	0	1,132
22	760.1-.8	Advertising Expense	102	98	106	106	104	103	104	104	102	105	101	102	1,236	0	1,236
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	2,391	2,297	2,491	2,486	2,445	2,416	2,435	2,439	2,409	2,462	2,372	2,406	29,051	0	29,051
24	767.1-.8	Reg. Comm. Exp. - Other	226	217	236	235	231	228	230	231	228	233	224	228	2,747	0	2,747
25	770.1-.8	Bad Debt Expense	829	756	838	832	834	823	846	837	816	847	817	835	9,910	0	9,910
26	775.1-.8	Miscellaneous Expenses	8,865	7,975	9,099	8,542	8,437	8,341	8,641	8,398	8,373	8,982	8,377	8,479	102,510	0	102,510
27		TOTAL SEWER O & M EXPENSES	96,551	94,111	99,370	96,835	100,675	95,083	107,450	111,143	105,682	108,223	96,916	96,572	1,210,610	0	1,210,610

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.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-6(S)
Page 3 of 9
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) TOTAL DIRECT O & M (1 - 6) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.1-.6	Salaries & Wages - Employees	23,218	19,920	24,165	22,211	22,774	22,090	23,313	22,682	22,271	22,998	22,468	23,081	271,191	0	271,191
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6	Employee Pensions & Benefits	5,766	4,947	6,001	5,516	5,656	5,486	5,789	5,633	5,531	5,711	5,580	5,732	67,347	0	67,347
4	710.1-.6	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6	Sludge Removal Expenses	300	300	300	300	300	300	300	300	300	300	300	300	3,600	0	3,600
6	715.1-.6	Purchased Power	13,406	13,405	13,405	13,405	13,405	13,405	13,405	13,405	13,405	13,405	13,405	13,405	160,861	0	160,861
7	716.1-.6	Fuel for Power Production	0	37	0	0	540	0	0	0	540	0	0	0	1,117	0	1,117
8	718.1-.6	Chemicals	1,607	1,648	1,781	1,593	1,593	1,593	1,593	1,759	1,593	1,593	1,809	1,593	19,735	0	19,735
9	720.1-.6	Materials & Supplies	2,679	7,303	2,648	3,567	6,733	3,108	13,068	17,787	13,061	13,826	6,757	3,132	93,469	0	93,469
10	731.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6	Contractual Services - Other	1,693	1,558	1,678	1,560	1,552	1,549	1,601	1,544	1,566	1,573	1,563	1,580	19,038	0	19,038
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6	Rental of Equipment	213	207	207	207	207	207	207	207	207	207	207	207	2,490	0	2,490
17	750.1-.6	Transportation Expense	919	898	915	898	897	897	904	896	899	900	902	901	10,826	0	10,826
18	756.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6	Insurance - Workman's Comp	415	356	432	397	407	395	417	406	398	411	402	413	4,852	0	4,852
21	759.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6	Miscellaneous Expenses	2,165	1,639	2,182	1,649	1,618	1,606	1,812	1,585	1,671	2,099	1,741	1,729	21,495	0	21,495
27	TOTAL SEWER DIRECT O & M EXPENSES		52,362	52,217	53,694	51,304	55,682	50,637	62,429	66,204	61,442	62,824	55,154	52,073	676,043	0	676,043

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.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-6(S)
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	701.7	Salaries & Wages - Employees	6,096	5,565	6,166	6,122	6,136	6,056	6,225	6,157	6,001	6,234	6,014	6,146	72,918	0	72,918
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	1,514	1,382	1,531	1,520	1,524	1,504	1,546	1,529	1,490	1,548	1,493	1,526	18,108	0	18,108
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	21	19	21	21	21	21	22	21	21	22	21	21	253	0	253
7	716.7	*Fuel for Power Production*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	337	307	341	338	339	334	344	340	331	344	332	339	4,027	0	4,027
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	*Contractual Services - Other*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	238	217	241	239	240	237	243	241	234	244	236	240	2,849	0	2,849
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	109	100	110	110	110	108	111	110	107	112	108	110	1,305	0	1,305
21	759.7	*Insurance - Other*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	829	756	838	832	834	823	846	837	816	847	817	835	9,910	0	9,910
26	775.7	Miscellaneous Expenses	2,078	1,897	2,102	2,087	2,092	2,065	2,122	2,099	2,046	2,125	2,050	2,095	24,857	0	24,857
27	TOTAL SEWER ALLOCATED CUST ACCTS EXP.		11,221	10,244	11,351	11,270	11,295	11,148	11,459	11,334	11,047	11,476	11,070	11,313	134,227	0	134,227

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.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-6(S)
Page 5 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 A & G EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8 Salaries & Wages - Employees	15,752	15,132	16,412	16,381	16,111	15,920	16,046	16,067	15,870	16,219	15,630	15,866	191,405	0	191,405
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits	3,912	3,758	4,075	4,068	4,001	3,953	3,985	3,990	3,941	4,026	3,881	3,940	47,532	0	47,532
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8 Purchased Power	280	269	292	292	287	283	286	286	283	289	278	282	3,408	0	3,408
7	716.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8 Materials & Supplies	750	720	781	779	767	758	764	765	755	772	744	756	9,106	0	9,106
10	731.8 Contractual Services - Eng.	125	121	131	130	128	127	128	128	126	129	125	126	1,525	0	1,525
11	732.8 Contractual Services - Acct.	666	640	694	693	681	673	679	680	671	686	661	671	8,095	0	8,095
12	733.8 Contractual Services - Legal	401	386	418	417	411	406	409	409	404	413	398	404	4,878	0	4,878
13	734.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8 Contractual Services - Other	1,035	995	1,079	1,077	1,059	1,046	1,055	1,056	1,043	1,066	1,027	1,043	12,580	0	12,580
15	741.8 Rental of Real Building/Real Property	596	572	621	619	609	602	607	608	600	613	591	600	7,238	0	7,238
16	742.8 Rental of Equipment	27	26	28	28	28	28	28	28	27	28	27	27	331	0	331
17	750.8 Transportation Expense	291	280	303	303	298	294	297	297	293	300	289	293	3,540	0	3,540
18	756.8 Insurance - Vehicle	457	439	476	475	467	462	465	466	460	470	453	460	5,548	0	5,548
19	757.8 Insurance - General Liability	939	902	978	976	960	949	956	957	946	967	931	946	11,407	0	11,407
20	758.8 Insurance - Workman's Comp	282	271	294	293	288	285	287	287	284	290	280	284	3,424	0	3,424
21	759.8 Insurance - Other	93	90	97	97	95	94	95	95	94	96	92	94	1,132	0	1,132
22	760.8 Advertising Expense	102	98	106	106	104	103	104	104	102	105	101	102	1,238	0	1,238
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	2,391	2,297	2,491	2,486	2,445	2,416	2,435	2,439	2,409	2,462	2,372	2,408	29,051	0	29,051
24	767.8 Reg. Comm. Exp. - Other	226	217	236	235	231	228	230	231	228	233	224	228	2,747	0	2,747
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8 Miscellaneous Expenses	4,622	4,440	4,815	4,806	4,727	4,671	4,706	4,714	4,656	4,758	4,586	4,655	56,157	0	56,157
27	TOTAL SEWER ALLOCATED A & G EXPENSES	32,947	31,650	34,326	34,262	33,697	33,296	33,562	33,805	33,193	33,923	32,692	33,186	400,341	0	400,341

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 [illegible] due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.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 last year O & M expenses.

FPSC
Schedule: B-6(S)
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Preparer: Kimball
Recap Schedule: B-3(S)

	(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										Net Adjustments	Total Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	535,514	0	0	0	0	0	0	0	0	0	0	535,514
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits	132,986	0	0	0	0	0	0	0	0	0	0	132,986
4	710.1-.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8	Sludge Removal Expenses	3,800	0	0	0	0	0	0	0	0	0	0	3,800
6	715.1-.8	Purchased Power	184,522	0	0	0	0	0	0	0	0	0	0	184,522
7	716.1-.8	Fuel for Power Production	1,117	0	0	0	0	0	0	0	0	0	0	1,117
8	718.1-.8	Chemicals	19,735	0	0	0	0	0	0	0	0	0	0	19,735
9	720.1-.8	Materials & Supplies	106,824	0	0	0	0	0	0	0	0	0	0	106,824
10	731.1-.8	Contractual Services - Eng.	1,525	0	0	0	0	0	0	0	0	0	0	1,525
11	732.1-.8	Contractual Services - Acct.	8,095	0	0	0	0	0	0	0	0	0	0	8,095
12	733.1-.8	Contractual Services - Legal	4,878	0	0	0	0	0	0	0	0	0	0	4,878
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	31,818	0	0	0	0	0	0	0	0	0	0	31,818
15	741.1-.8	Rental of Real Building/Real Property	7,236	0	0	0	0	0	0	0	0	0	0	7,236
16	742.1-.8	Rental of Equipment	2,821	0	0	0	0	0	0	0	0	0	0	2,821
17	750.1-.8	Transportation Expense	17,216	0	0	0	0	0	0	0	0	0	0	17,216
18	756.1-.8	Insurance - Vehicle	5,549	0	0	0	0	0	0	0	0	0	0	5,549
19	757.1-.8	Insurance - General Liability	11,407	0	0	0	0	0	0	0	0	0	0	11,407
20	758.1-.8	Insurance - Workmen's Comp	9,581	0	0	0	0	0	0	0	0	0	0	9,581
21	759.1-.8	Insurance - Other	1,132	0	0	0	0	0	0	0	0	0	0	1,132
22	760.1-.8	Advertising Expense	1,236	0	0	0	0	0	0	0	0	0	0	1,236
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	29,051	0	0	0	0	0	0	0	0	0	0	29,051
24	767.1-.8	Reg. Comm. Exp. - Other	2,747	0	0	0	0	0	0	0	0	0	0	2,747
25	770.1-.8	Bad Debt Expense	9,910	0	0	0	0	0	0	0	0	0	0	9,910
26	775.1-.8	Miscellaneous Expenses	102,510	0	0	0	0	0	0	0	0	0	0	102,510
27		TOTAL SEWER O & M EXPENSES	1,210,611	0	0	0	0	0	0	0	0	0	0	1,210,611

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.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-6(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

Line No.	(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES										
1	701.1-.6 Salaries & Wages - Employees	271,191	0	0	0	0	0	0	0	0	0	0	271,191
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	67,347	0	0	0	0	0	0	0	0	0	0	67,347
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	3,800	0	0	0	0	0	0	0	0	0	0	3,800
6	715.1-.6 Purchased Power	160,861	0	0	0	0	0	0	0	0	0	0	160,861
7	716.1-.6 Fuel for Power Production	1,117	0	0	0	0	0	0	0	0	0	0	1,117
8	718.1-.6 Chemicals	19,735	0	0	0	0	0	0	0	0	0	0	19,735
9	720.1-.6 Materials & Supplies	93,489	0	0	0	0	0	0	0	0	0	0	93,489
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	19,038	0	0	0	0	0	0	0	0	0	0	19,038
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	2,490	0	0	0	0	0	0	0	0	0	0	2,490
17	750.1-.6 Transportation Expense	10,828	0	0	0	0	0	0	0	0	0	0	10,828
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workmen's Comp	4,852	0	0	0	0	0	0	0	0	0	0	4,852
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	21,495	0	0	0	0	0	0	0	0	0	0	21,495
27	TOTAL SEWER DIRECT O & M EXPENSES	676,043	0	0	0	0	0	0	0	0	0	0	676,043

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.7)

Company: SSU / Lee / Lehigh
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
Interim [x] Final [ ]
Historical [ ] Projected [x]
Simple Avs. [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-6(S)
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Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
1	701.7	Salaries & Wages - Employees	72,918	0	0	0	0	0	0	0	0	0	0	72,918
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	18,108	0	0	0	0	0	0	0	0	0	0	18,108
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	253	0	0	0	0	0	0	0	0	0	0	253
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	4,027	0	0	0	0	0	0	0	0	0	0	4,027
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	2,849	0	0	0	0	0	0	0	0	0	0	2,849
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workmen's Comp	1,305	0	0	0	0	0	0	0	0	0	0	1,305
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	9,910	0	0	0	0	0	0	0	0	0	0	9,910
26	775.7	Miscellaneous Expenses	24,857	0	0	0	0	0	0	0	0	0	0	24,857
27		TOTAL SEWER CUSTOMER ACCOUNT EXPENSES	134,227	0	0	0	0	0	0	0	0	0	0	134,227

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.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-6(S)
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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										Net Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	191,405	0	0	0	0	0	0	0	0	0	0	191,405
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	47,532	0	0	0	0	0	0	0	0	0	0	47,532
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	3,408	0	0	0	0	0	0	0	0	0	0	3,408
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	9,108	0	0	0	0	0	0	0	0	0	0	9,108
10	731.8	Contractual Services - Eng.	1,525	0	0	0	0	0	0	0	0	0	0	1,525
11	732.8	Contractual Services - Acct.	8,095	0	0	0	0	0	0	0	0	0	0	8,095
12	733.8	Contractual Services - Legal	4,878	0	0	0	0	0	0	0	0	0	0	4,878
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	12,580	0	0	0	0	0	0	0	0	0	0	12,580
15	741.8	Rental of Real Building/Real Property	7,238	0	0	0	0	0	0	0	0	0	0	7,238
16	742.8	Rental of Equipment	331	0	0	0	0	0	0	0	0	0	0	331
17	750.8	Transportation Expense	3,540	0	0	0	0	0	0	0	0	0	0	3,540
18	756.8	Insurance - Vehicle	5,549	0	0	0	0	0	0	0	0	0	0	5,549
19	757.8	Insurance - General Liability	11,407	0	0	0	0	0	0	0	0	0	0	11,407
20	758.8	Insurance - Workmen's Comp	3,424	0	0	0	0	0	0	0	0	0	0	3,424
21	759.8	Insurance - Other	1,132	0	0	0	0	0	0	0	0	0	0	1,132
22	760.8	Advertising Expense	1,236	0	0	0	0	0	0	0	0	0	0	1,236
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	29,051	0	0	0	0	0	0	0	0	0	0	29,051
24	767.8	Reg. Comm. Exp. - Other	2,747	0	0	0	0	0	0	0	0	0	0	2,747
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	56,157	0	0	0	0	0	0	0	0	0	0	56,157
27		TOTAL SEWER A & G EXPENSES	400,341	0	0	0	0	0	0	0	0	0	0	400,341

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 SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.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-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.8	Salaries & Wages - Employees	484,044	555,514	71,470	15.40%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	111,229	132,986	21,757	19.56%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	2,320	3,600	1,280	55.17%
6	715.1-.8	Purchased Power	162,073	164,522	2,449	1.51%
7	716.1-.8	Fuel for Power Production	1,493	1,117	(376)	(25.18%)
8	718.1-.8	Chemicals	19,196	19,735	539	2.81%
9	720.1-.8	Materials & Supplies	167,450	106,624	(60,827)	(36.33%)
10	731.1-.8	Contractual Services - Eng.	0	1,525	1,525	100.00%
11	732.1-.8	Contractual Services - Acct.	7,834	8,095	261	3.33%
12	733.1-.8	Contractual Services - Legal	6,210	4,878	(1,333)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	134,956	31,618	(103,338)	(76.57%)
15	741.1-.8	Rental of Real Building/Real Property	6,764	7,238	474	7.00%
16	742.1-.8	Rental of Equipment	2,902	2,821	(81)	(2.79%)
17	750.1-.8	Transportation Expense	16,815	17,216	402	2.39%
18	756.1-.8	Insurance - Vehicle	5,142	5,549	407	7.91%
19	757.1-.8	Insurance - General Liability	11,765	11,407	(359)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	8,260	9,581	1,321	15.99%
21	759.1-.8	Insurance - Other	1,066	1,132	66	6.05%
22	760.1-.8	Advertising Expense	1,268	1,236	(32)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	29,051	29,051	(0)	(0.00%)
24	767.1-.8	Reg. Comm. Exp. - Other	4,169	2,747	(1,422)	(34.11%)
25	770.1-.8	Bad Debt Expense	5,726	9,910	4,184	73.07%
26	775.1-.8	Miscellaneous Expenses	73,047	102,510	29,463	40.33%
27	TOTAL SEWER O & M EXPENSES		1,242,783	1,210,611	(32,172)	(2.59%)
28	TOTAL (LESS ACCTS 766 & 767)		1,209,563	1,178,813	(30,750)	(2.54%)

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.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-9(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.6	Salaries & Wages - Employees	207,531	271,191	63,660	30.67%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	49,743	67,347	17,604	35.39%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	2,320	3,600	1,280	55.17%
6	715.1-.6	Purchased Power	158,789	160,861	2,072	1.30%
7	716.1-.6	Fuel for Power Production	1,493	1,117	(376)	(25.18%)
8	718.1-.6	Chemicals	19,196	19,735	539	2.81%
9	720.1-.6	Materials & Supplies	153,507	93,489	(60,018)	(39.10%)
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	113,324	19,038	(94,286)	(83.20%)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	2,471	2,490	19	0.77%
17	750.1-.6	Transportation Expense	12,697	10,828	(1,869)	(14.72%)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	3,694	4,852	1,158	31.35%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	7,632	21,495	13,863	181.64%
27	TOTAL SEWER O & M EXPENSES		732,397	676,043	(56,354)	(7.69%)
28	TOTAL (LESS ACCTS 766 & 767)		732,397	676,043	(56,354)	(7.69%)

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.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-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.7	Salaries & Wages - Employees	75,409	72,918	(2,491)	(3.30%)
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	18,076	18,108	32	0.18%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	287	253	(34)	(11.92%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	4,510	4,027	(483)	(10.72%)
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	*Rental of Real* Building/Real Property	656	0	(656)	(100.00%)
16	742.1-.7	Rental of Equipment	16	0	(16)	(100.00%)
17	750.1-.7	Transportation Expense	1,839	2,849	1,010	54.91%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	1,342	1,305	(38)	(2.81%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	5,726	9,910	4,184	73.07%
26	775.1-.7	Miscellaneous Expenses	5,377	24,857	19,480	362.27%
27	**TOTAL SEWER O & M EXPENSES**		113,238	134,227	20,989	18.53%
28	**TOTAL (LESS ACCTS 766 & 767)**		113,238	134,227	20,989	18.53%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.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-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.8	Salaries & Wages - Employees	181,104	191,405	10,300	5.69%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	43,411	47,532	4,121	9.49%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	2,996	3,408	411	13.73%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	9,433	9,108	(325)	(3.45%)
10	731.1-.8	Contractual Services - Eng.	0	1,525	1,525	100.00%
11	732.1-.8	Contractual Services - Acct.	7,834	8,095	261	3.33%
12	733.1-.8	Contractual Services - Legal	6,210	4,878	(1,333)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	21,632	12,580	(9,052)	(41.85%)
15	741.1-.8	Rental of Real Building/Real Property	6,108	7,238	1,129	18.49%
16	742.1-.8	Rental of Equipment	416	331	(84)	(20.30%)
17	750.1-.8	Transportation Expense	2,279	3,540	1,261	55.34%
18	756.1-.8	Insurance - Vehicle	5,142	5,549	407	7.91%
19	757.1-.8	Insurance - General Liability	11,765	11,407	(359)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	3,224	3,424	201	6.22%
21	759.1-.8	Insurance - Other	1,068	1,132	65	6.05%
22	760.1-.8	Advertising Expense	1,268	1,236	(32)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	29,051	29,051	(0)	(0.00%)
24	767.1-.8	Reg. Comm. Exp. - Other	4,169	2,747	(1,422)	(34.11%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	60,038	56,157	(3,880)	(6.46%)
27	**TOTAL SEWER O & M EXPENSES**		397,148	400,341	3,194	0.80%
28	**TOTAL (LESS ACCTS 766 & 767)**		363,928	368,543	4,616	1.27%

NOTE: See Volume II for variance explanations.

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(S)
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					

			(A) Total	(B) Sewer
15	Amortization of Rate Case Expense:			
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	Uniform	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	$29,051
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				

6/2/95 11:02 AM B10S.XLS

Note: May not cross foot due to rounding

ANALYSIS OF MAJOR SEWER 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(S)
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 Sewer Cost	How often to repeat
1	**See Volume II for detailed support.**			

5/30/95 9:37 AM B11S.XLS

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(S)
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-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-6 (S)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (S)
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-6 (S)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER 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-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1995 Avg. Adj. PIS	(3) (4) DEPRECIATION RATE Life	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**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	0	40	2.50%	0	0	0	0.00%	0	0
4	389.1 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	130,281	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0	14.65%	0	0
8	360.2 Collection Sewers - Force	318,072	30	3.33%	10,592	0	10,592	14.65%	1,552	9,040
9	361.2 Collection Sewers - Gravity	6,368,380	45	2.22%	141,822	0	141,822	14.65%	20,775	121,047
10	362.2 Special Collecting	971	40	2.50%	24	0	24	0.00%	0	24
11	363.2 Services to Customers	941,673	38	2.63%	24,766	0	24,766	0.00%	0	24,766
12	364.2 Flow Measuring Devices	0	5	20.00%	0	0	0	0.00%	0	0
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	107,586	32	3.13%	3,367	0	3,367	14.65%	493	2,874
18	370.3 Receiving Wells	504,575	30	3.33%	16,802	0	16,802	14.65%	2,461	14,341
19	371.3 Pumping Equipment	1,134,435	18	5.56%	63,075	0	63,075	14.65%	9,240	53,835
20	389.3 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	14.65%	0	0
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	59,901	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	869,822	32	3.13%	28,164	0	28,164	0.00%	0	28,164
24	380.4 Treatment & Disposal	3,633,193	18	5.56%	202,006	0	202,006	0.00%	0	202,006
25	381.4 Plant Sewers	586,135	35	2.86%	16,763	0	16,763	0.00%	0	16,763
26	382.4 Outfall Sewer Lines	89,655	30	3.33%	2,986	0	2,986	0.00%	0	2,986
27	389.4 Other Plant & Misc. Equipment	23,501	18	5.56%	1,307	0	1,307	0.00%	0	1,307
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	21,410	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	202,316	40	2.50%	5,058	0	5,058	0.00%	0	5,058
31	390.5 Office Furniture & Equipment	124,809	15	6.67%	8,325	0	8,325	0.00%	0	8,325
32	390.51 Computer Equipment	302,368	6	16.67%	50,405	0	50,405	0.00%	0	50,405
33	391.5 Transportation Equipment	180,614	6	16.67%	30,108	0	30,108	0.00%	0	30,108
34	392.5 Stores Equipment	1,920	18	5.56%	107	0	107	0.00%	0	107
35	393.5 Tools, Shop & Garage Equipment	68,513	16	6.25%	4,282	0	4,282	0.00%	0	4,282
36	394.5 Laboratory Equipment	41,427	15	6.67%	2,763	0	2,763	0.00%	0	2,763
37	395.5 Power Operated Equipment	65,739	12	8.33%	5,476	0	5,476	0.00%	0	5,476
38	396.5 Communication Equipment	34,081	10	10.00%	3,408	0	3,408	0.00%	0	3,408
39	397.5 Miscellaneous Equipment	15,958	15	6.67%	1,064	0	1,064	0.00%	0	1,064
40	398.5 Other Tangible Plant	12,670	10	10.00%	1,267	0	1,267	0.00%	0	1,267
41	**INTANGIBLE PLANT**	0		0.00%	0	0	0	0.00%	0	0
42	**COLLECTION PLANT**	7,779,378		2.28%	177,204	0	177,204	12.60%	22,327	154,877
43	**SYSTEM PUMPING PLANT**	1,746,586		4.77%	83,244	0	83,244	14.65%	12,194	71,050
44	**TREATMENT AND DISPOSAL PLANT**	5,292,208		4.75%	251,226	0	251,226	0.00%	0	251,226
45	**GENERAL PLANT**	1,071,825		10.47%	112,264	0	112,264	0.00%	0	112,264
46	**TOTAL DEPRECIATION EXPENSE**	15,890,006		3.93%	623,938	0	623,938	5.53%	34,521	589,417
47	***LESS: AMORTIZATION OF CIAC***				(193,296)	0	(193,296)		(2,095)	(191,201)
48	**NET DEPRECIATION EXPENSE - SEWER**				430,642	0	430,642		32,426	398,216

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER 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-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

Line No.	(1) SEWER 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	3,410,770	4.80%	163,717	0	163,717	0.00%	0	163,717
2	Line/Main Extension Fees	456,928	2.79%	12,738	0	12,738	0.00%	0	12,738
3	Contributed Lines	424,620	2.79%	11,838	0	11,838	12.60%	1,492	10,346
4	Contributed Property Other Than Lines	117,537	3.50%	4,114	0	4,114	14.65%	603	3,511
5	Service Installation Fees	33,804	2.63%	889	0	889	0.00%	0	889
6	TOTAL SEWER CIAC AMORT. EXPENSE	4,443,660		193,296	0	193,296		2,095	191,201

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER 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-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER 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	364.2 Flow Measuring Devices	0	0	0.00%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	899,822	28,164	3.13%
5	380.4 Treatment & Disposal	3,633,193	202,006	5.56%
6	381.4 Plant Sewers	586,135	16,763	2.86%
7	382.4 Outfall Sewer Lines	89,655	2,986	3.33%
8	389.4 Other Plant & Misc. Equipment	23,501	1,307	5.56%
9	**COMPOSITE RATE**	5,232,306	251,226	4.80%
10	***LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:***			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	318,072	10,592	3.33%
13	361.2 Collection Sewers - Gravity	6,388,380	141,822	2.22%
14	362.2 Special Collecting	971	24	2.50%
15	389.2 Other Plant & Misc. Equipment	0	0	0.00%
16	354.3 Structures & Improvements	107,586	3,367	3.13%
17	370.3 Receiving Wells	504,575	16,802	3.33%
18	371.3 Pumping Equipment	1,134,435	63,075	5.56%
19	389.3 Other Plant & Misc. Equipment	0	0	0.00%
20	**COMPOSITE RATE**	8,454,020	235,682	2.79%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	941,673	24,766	2.63%
23	**COMPOSITE RATE**	941,673	24,766	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	5,232,306	251,226	4.80%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	8,454,020	235,682	2.79%
27	Service Installation Fees (Line 23)	941,673	24,766	2.63%
28	**COMPOSITE RATE**	14,627,999	511,674	3.50%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(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%)	113,577	0	113,577	B-4(S)	
2	PAYROLL TAXES: (8.0%)	42,841	0	42,841	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	42,841	0	42,841		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	222,155	0	222,155		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	222,155	0	222,155		
10	Non-used & Useful Percent			7.90%	A-6(S)7/7	
11	Non-used & Useful Amount		(17,550)	(17,550)		
12	TOTAL USED & USEFUL REAL EST. TAXES	222,155	(17,550)	204,605		
14	OTHER:	0	0	0		
15	(Adjustments)	0	0	0		
16		0	0	0		
17		0	0	0		
18	TOTAL	0	0	0		
19	TOTAL TAXES OTHER (PRESENT INCOME)	378,573	(17,550)	361,023		B-2(S)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 9:41 AM B15S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	2,523,933	0	2,523,933	B-4(S)
3	Less:				
4	O & M Expenses	1,210,611	0	1,210,611	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	398,216	0	398,216	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	378,573	(17,550)	361,023	B-15(S)
8	Pre-Tax Operating Expenses	1,987,400	(17,550)	1,969,850	
9	***PRE-TAX OPERATING INCOME***	536,533	17,550	554,083	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	536,533	17,550	554,083	
12	Less:				
13	Interest Expense:				
14	Rate Base	7,764,356	368,676	8,133,032	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	392,100	18,618	410,718	C-3
17	Net Taxable Income (L11 - L16)	144,433	(1,068)	143,365	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	55,715	(412)	55,303	
20	Less:				
21	Parent Debt Adjustment	24,635	0	24,635	C-1(S)
22	Investment Tax Credit	3,926	0	3,926	C-7(S)
23	**TOTAL INCOME TAXES**	27,154	(412)	26,742	

5/30/95 9:41 AM B17S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

(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 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

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 Expense (%)	5.53%	0.00%	5.53%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

SCHEDULE OF SEWER 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-2 (S)
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	22,847,434	0	22,847,434	A-6 (S)
2	Utility Land & Land Rights	18,330	0	18,330	A-6 (S)
3	Non-Used and Useful	(2,598,926)	0	(2,598,926)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(6,214,070)	0	(6,214,070)	A-10 (S)
6	CIAC	(4,200,493)	0	(4,200,493)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	(6,877)	(6,877)	A-12 (S)
8	Accumulated Amortization of CIAC	1,667,824	0	1,667,824	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(11,407)	0	(11,407)	Vol. II
13	Deferred Taxes	(412,262)	0	(412,262)	C-7 (S)
14	Working Capital Allowance	106,599	0	106,599	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	11,203,028	(6,877)	11,196,151	

Note: May not cross foot due to rounding

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
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-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1. FPSC Margin Reserve	(13,754)	(6,877)	
38				
39	2.	0	0	
40				
41				
42		(13,754)	(6,877)	
43				
44	**SUBTOTAL**	(13,754)	(6,877)	

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Note: May not cross foot due to rounding

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	(13,754)	(6,877)	

5/30/95 8:03 AM A03S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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 SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer 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	**04/30/92 Balance Per Docket No. 920655-WS, Order No. PSC-93-1070-FOF-WS Dated 07/23/93**		16,513,037
10	Utility Adjustment to ordered balance (1)		2,086
11	1992 Additions		5,568,038
12	1992 Retirements		135,000
13	1992 Adjustments		0
14	1992 Net Additions		5,433,038
15	**12/31/92 Balance**		21,948,161
16			
17			
18	1993 Additions		1,018,294
19	1993 Retirements		10,000
20	1993 Adjustments	General Plant Allocation True-up	10,807
21	1993 Net Additions		1,019,101
22	**12/31/93 Balance**		22,967,262
23			
24			
25	1994 Additions		(156,518)
26	1994 Retirements		8,575
27	1994 Adjustments		0
28	1994 Net Additions		(165,093)
29	**12/31/94 Balance**		22,802,169
30			
31	**Adjustment to beginning balance**	General Plant re-allocation true-up	(2,318)
32	1995 Additions		151,611
33	1995 Retirements		19,786
34	1995 Adjustments		0
35	1995 Net Additions		131,824
36	**12/31/95 Balance**		22,931,676
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 8:03 AM A04S2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	4,944	0	0	0	4,944	0	4,944	4,944	0	4,944
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	3,479	0	0	0	3,479	0	3,479	3,479	0	3,479
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	343,560	1,156	0	1,156	344,715	0	344,715	344,137	0	344,137
9	361.2 Collection Sewers - Gravity	2,454,583	0	0	0	2,454,583	0	2,454,583	2,454,583	0	2,454,583
10	362.2 Special Collecting	0	549	0	549	549	0	549	275	0	275
11	363.2 Services to Customers	282,225	0	0	0	282,225	0	282,225	282,225	0	282,225
12	364.2 Flow Measuring Devices	109,069	4,262	0	4,262	113,330	0	113,330	111,199	0	111,199
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	43,027	0	0	0	43,027	0	43,027	43,027	0	43,027
18	370.3 Receiving Wells	132,277	0	0	0	132,277	0	132,277	132,277	0	132,277
19	371.3 Pumping Equipment	920,280	50,537	(16,000)	34,537	954,817	0	954,817	937,549	0	937,549
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	7,000	3,596	0	3,596	10,596	0	10,596	8,798	0	8,798
23	354.4 Structures & Improvements	3,368,891	0	0	0	3,368,891	0	3,368,891	3,368,891	0	3,368,891
24	380.4 Treatment & Disposal	8,962,318	2,024	0	2,024	8,964,341	0	8,964,341	8,963,329	0	8,963,329
25	381.4 Plant Sewers	571,960	0	0	0	571,960	0	571,960	571,960	0	571,960
26	382.4 Outfall Sewer Lines	2,729,977	0	0	0	2,729,977	0	2,729,977	2,729,977	0	2,729,977
27	389.4 Other Plant & Misc. Equipment	2,587,481	37,798	(600)	37,198	2,624,679	0	2,624,679	2,606,080	0	2,606,080
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	6,053	0	0	0	6,053	0	6,053	6,053	0	6,053
30	354.5 Structures & Improvements	53,965	6,547	(77)	6,470	60,435	0	60,435	57,200	0	57,200
31	390.5 Office Furniture & Equipment	32,925	4,723	0	4,723	37,648	0	37,648	35,287	0	35,287
32	390.51 Computer Equipment	81,118	8,739	0	8,739	89,857	0	89,857	85,488	0	85,488
33	391.5 Transportation Equipment	49,359	6,423	(3,012)	3,412	52,770	0	52,770	51,064	0	51,064
34	392.5 Stores Equipment	536	14	0	14	550	0	550	543	0	543
35	393.5 Tools, Shop & Garage Equipment	18,451	1,846	(8)	1,839	20,290	0	20,290	19,371	0	19,371
36	394.5 Laboratory Equipment	5,238	12,950	0	12,950	18,187	0	18,187	11,713	0	11,713
37	395.5 Power Operated Equipment	18,293	602	(15)	586	18,879	0	18,879	18,586	0	18,586
38	396.5 Communication Equipment	8,323	2,626	0	2,626	10,949	0	10,949	9,636	0	9,636
39	397.5 Miscellaneous Equipment	4,400	299	(74)	224	4,624	0	4,624	4,512	0	4,512
40	398.5 Other Tangible Plant	122	6,920	0	6,920	7,042	0	7,042	3,582	0	3,582
41	**INTANGIBLE PLANT**	4,944	0	0	0	4,944	0	4,944	4,944	0	4,944
42	**COLLECTION PLANT**	3,192,916	5,967	0	5,967	3,198,883	0	3,198,883	3,195,899	0	3,195,899
43	**SYSTEM PUMPING PLANT**	1,095,584	50,537	(16,000)	34,537	1,130,121	0	1,130,121	1,112,852	0	1,112,852
44	**TREATMENT AND DISPOSAL PLANT**	18,227,626	43,418	(600)	42,818	18,270,444	0	18,270,444	18,249,035	0	18,249,035
45	**GENERAL PLANT**	278,783	51,689	(3,186)	48,502	327,285	0	327,285	303,034	0	303,034
46	**TOTAL PLANT IN SERVICE**	22,799,852	151,611	(19,786)	131,824	22,931,676	0	22,931,676	22,865,764	0	22,865,764
47	**LAND & LAND RIGHTS**	16,532	3,596	0	3,596	20,128	0	20,128	18,330	0	18,330
48	**TOTAL PIS LESS LAND**	22,783,320	148,015	(19,786)	128,228	22,911,548	0	22,911,548	22,847,434	0	22,847,434

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 from the prior year and the average balance.

FPSC
Schedule: A-8 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	0	4,944
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	3,479	0	3,479
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	343,560	343,560	343,560	343,560	343,560	344,344	344,344	344,344	344,344	344,344	344,344	344,344	344,715	1,156	344,137
9	361.2 Collection Sewers - Gravity	2,454,583	2,454,583	2,454,583	2,454,583	2,454,583	2,454,583	2,454,583	2,454,583	2,454,583	2,454,583	2,454,583	2,454,583	2,454,583	0	2,454,583
10	362.2 Special Collecting	0	0	0	0	0	373	373	373	373	373	373	373	549	549	275
11	363.2 Services to Customers	282,225	282,225	282,225	282,225	282,225	282,225	282,225	282,225	282,225	282,225	282,225	282,225	282,225	0	282,225
12	364.2 Flow Measuring Devices	109,069	109,069	113,330	113,330	113,330	113,330	113,330	113,330	113,330	113,330	113,330	113,330	113,330	4,262	111,199
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	43,027	43,027	43,027	43,027	43,027	43,027	43,027	43,027	43,027	43,027	43,027	43,027	43,027	0	43,027
18	370.3 Receiving Wells	132,277	132,277	132,277	132,277	132,277	132,277	132,277	132,277	132,277	132,277	132,277	132,277	132,277	0	132,277
19	371.3 Pumping Equipment	920,280	920,280	927,738	927,738	927,738	927,738	941,807	954,227	954,817	954,817	954,817	954,817	954,817	34,537	937,549
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	7,000	7,000	7,000	7,000	7,000	9,440	9,440	9,440	9,440	9,440	9,440	9,440	10,506	3,506	8,706
23	354.4 Structures & Improvements	3,368,891	3,368,891	3,368,891	3,368,891	3,368,891	3,368,891	3,368,891	3,368,891	3,368,891	3,368,891	3,368,891	3,368,891	3,368,891	0	3,368,891
24	380.4 Treatment & Disposal	8,962,318	8,962,318	8,962,318	8,962,318	8,964,341	8,964,341	8,964,341	8,964,341	8,964,341	8,964,341	8,964,341	8,964,341	8,964,341	2,024	8,963,329
25	381.4 Plant Sewers	571,960	571,960	571,960	571,960	571,960	571,960	571,960	571,960	571,960	571,960	571,960	571,960	571,960	0	571,960
26	382.4 Outfall Sewer Lines	2,729,977	2,729,977	2,729,977	2,729,977	2,729,977	2,729,977	2,729,977	2,729,977	2,729,977	2,729,977	2,729,977	2,729,977	2,729,977	0	2,729,977
27	389.4 Other Plant & Misc. Equipment	2,587,481	2,587,481	2,622,706	2,622,706	2,622,706	2,622,706	2,622,706	2,622,706	2,622,706	2,624,679	2,624,679	2,624,679	2,624,679	37,198	2,606,080
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	8,053	8,053	8,053	8,053	8,053	8,053	8,053	8,053	8,053	8,053	8,053	8,053	8,053	0	8,053
30	354.5 Structures & Improvements	53,985	54,007	54,088	54,175	54,242	54,275	57,194	57,201	57,201	57,201	57,201	57,201	60,435	6,470	57,200
31	390.5 Office Furniture & Equipment	32,825	32,956	33,014	33,078	33,127	33,151	35,257	35,262	35,262	35,262	35,262	35,262	37,648	4,723	35,267
32	390.51 Computer Equipment	81,118	81,174	81,282	81,401	81,491	81,536	85,433	85,442	85,442	85,442	85,442	85,442	89,857	8,738	85,488
33	391.5 Transportation Equipment	49,356	49,400	49,465	49,461	49,506	49,541	52,372	52,372	52,372	52,372	52,372	52,372	52,770	3,412	51,064
34	392.5 Stores Equipment	536	536	536	536	537	537	543	543	543	543	543	543	550	14	543
35	393.5 Tools, Shop & Garage Equipment	18,451	18,483	18,486	18,511	18,530	18,539	19,362	19,364	19,364	19,364	19,364	19,364	20,290	1,839	19,371
36	394.5 Laboratory Equipment	5,238	5,320	5,481	5,657	5,791	5,857	11,631	11,645	11,645	11,645	11,645	11,645	18,167	12,950	11,713
37	395.5 Power Operated Equipment	18,293	18,297	18,304	18,312	18,318	18,321	18,580	18,580	18,580	18,580	18,580	18,580	18,879	586	18,586
38	396.5 Communication Equipment	8,323	8,340	8,372	8,408	8,435	8,448	9,619	9,622	9,622	9,622	9,622	9,622	10,849	2,626	9,636
39	397.5 Miscellaneous Equipment	4,400	4,401	4,405	4,407	4,409	4,411	4,543	4,543	4,543	4,543	4,543	4,543	4,824	224	4,512
40	398.5 Other Tangible Plant	122	166	252	346	418	453	3,538	3,546	3,546	3,546	3,546	3,546	7,042	6,920	3,582
41	INTANGIBLE PLANT	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	4,944	0	4,944
42	COLLECTION PLANT	3,192,916	3,192,916	3,197,177	3,197,177	3,197,177	3,198,334	3,198,334	3,198,334	3,198,334	3,198,334	3,198,334	3,198,334	3,198,883	5,967	3,195,899
43	SYSTEM PUMPING PLANT	1,085,584	1,085,584	1,103,041	1,103,041	1,103,041	1,103,041	1,118,911	1,129,530	1,130,121	1,130,121	1,130,121	1,130,121	1,130,121	34,537	1,112,852
44	TREATMENT AND DISPOSAL PLANT	18,227,826	18,227,826	18,262,853	18,262,853	18,264,876	18,267,316	18,267,316	18,267,316	18,267,316	18,269,287	18,269,287	18,269,287	18,270,444	42,618	18,249,035
45	GENERAL PLANT	278,783	279,114	279,739	280,346	280,858	281,121	304,135	304,184	304,184	304,184	304,184	304,184	327,285	48,502	303,034
46	TOTAL PLANT IN SERVICE	22,790,052	22,800,183	22,847,755	22,848,361	22,850,897	22,854,757	22,891,640	22,904,308	22,904,899	22,906,870	22,906,870	22,906,870	22,931,676	131,824	22,865,764
47	LAND & LAND RIGHTS	16,532	16,532	16,532	16,532	16,532	18,972	18,972	18,972	18,972	18,972	18,972	18,972	20,128	3,596	18,330
48	TOTAL PIS LESS LAND	22,783,520	22,783,651	22,831,222	22,831,829	22,834,365	22,835,785	22,872,668	22,885,336	22,885,927	22,887,898	22,887,898	22,887,898	22,911,548	128,228	22,847,434

SCHEDULE OF SEWER 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 additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	784	0	0	0	0	0	0	372	1,156	578
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	373	0	0	0	0	0	0	177	549	275
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	334.2 Flow Measuring Devices	0	4,262	0	0	0	0	0	0	0	0	0	0	4,262	2,131
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	7,457	0	0	0	13,870	12,619	591	0	0	0	0	34,537	17,268
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	2,440	0	0	0	0	0	0	1,156	3,596	1,798
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	2,024	0	0	0	0	0	0	0	0	2,024	1,012
25	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	362.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	35,227	0	0	0	0	0	0	1,971	0	0	0	37,198	18,599
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	42	81	87	67	33	2,919	7	0	0	0	0	3,235	6,470	3,235
31	390.5 Office Furniture & Equipment	30	59	84	49	24	2,108	5	0	0	0	0	2,366	4,723	2,361
32	390.51 Computer Equipment	58	108	119	90	45	3,897	10	0	0	0	0	4,415	8,739	4,370
33	391.5 Transportation Equipment	41	65	(4)	47	33	2,831	(0)	0	0	0	0	366	3,412	1,706
34	392.5 Stores Equipment	0	0	0	0	0	6	0	0	0	0	0	7	14	7
35	393.5 Tools, Shop & Garage Equipment	12	23	25	19	9	823	2	0	0	0	0	926	1,839	919
36	394.5 Laboratory Equipment	83	161	176	133	66	5,774	14	0	0	0	0	6,542	12,950	6,475
37	395.5 Power Operated Equipment	4	7	8	6	3	268	1	0	0	0	0	286	586	293
38	396.5 Communication Equipment	17	33	36	27	13	1,171	3	0	0	0	0	1,327	2,626	1,313
39	397.5 Miscellaneous Equipment	2	3	2	3	2	132	0	0	0	0	0	81	224	112
40	398.5 Other Tangible Plant	44	86	94	71	35	3,066	8	0	0	0	0	3,498	6,920	3,460
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	4,262	0	0	1,157	0	0	0	0	0	0	548	5,967	2,984
43	**SYSTEM PUMPING PLANT**	0	7,457	0	0	0	13,870	12,619	591	0	0	0	0	34,537	17,268
44	**TREATMENT AND DISPOSAL PLANT**	0	35,227	0	2,024	2,440	0	0	0	1,971	0	0	1,156	42,818	21,409
45	**GENERAL PLANT**	331	626	606	512	264	23,013	49	0	0	0	0	23,101	48,502	24,251
46	**TOTAL NET ADDITIONS**	331	47,572	606	2,536	3,860	36,883	12,669	591	1,971	0	0	24,806	131,824	65,912
47	**LAND & LAND RIGHTS**	0	0	0	0	2,440	0	0	0	0	0	0	1,156	3,596	1,798
48	**TOTAL PIS LESS LAND**	331	47,572	606	2,536	1,420	36,883	12,669	591	1,971	0	0	23,650	128,228	64,114

SCHEDULE OF SEWER 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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	784	0	0	0	0	0	0	372	1,156	578
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	373	0	0	0	0	0	0	177	549	275
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	4,262	0	0	0	0	0	0	0	0	0	0	4,262	2,131
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	7,857	0	0	0	28,870	12,619	1,191	0	0	0	0	50,537	25,268
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	2,440	0	0	0	0	0	0	1,156	3,596	1,798
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	2,024	0	0	0	0	0	0	0	0	2,024	1,012
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	35,227	0	0	0	0	0	0	2,571	0	0	0	37,798	18,899
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	42	51	69	67	33	2,919	7	0	0	0	0	3,308	6,547	3,274
31	390.5 Office Furniture & Equipment	30	59	64	49	24	2,106	5	0	0	0	0	2,366	4,723	2,361
32	390.51 Computer Equipment	58	108	119	90	45	3,807	10	0	0	0	0	4,415	8,738	4,370
33	391.5 Transportation Equipment	41	80	87	66	33	2,864	7	0	0	0	0	3,245	6,423	3,212
34	392.5 Stores Equipment	0	0	0	0	0	6	0	0	0	0	0	7	14	7
35	393.5 Tools, Shop & Garage Equipment	12	23	25	19	9	823	2	0	0	0	0	933	1,846	923
36	394.5 Laboratory Equipment	83	151	176	133	66	5,774	14	0	0	0	0	6,542	12,950	6,475
37	395.5 Power Operated Equipment	4	7	8	6	3	266	1	0	0	0	0	304	602	301
38	396.5 Communication Equipment	17	33	36	27	13	1,171	3	0	0	0	0	1,327	2,626	1,313
39	397.5 Miscellaneous Equipment	2	4	4	3	2	133	0	0	0	0	0	151	299	149
40	398.5 Other Tangible Plant	44	86	94	71	35	3,066	6	0	0	0	0	3,466	6,820	3,460
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	4,262	0	0	1,157	0	0	0	0	0	0	548	5,967	2,984
43	SYSTEM PUMPING PLANT	0	7,857	0	0	0	28,870	12,619	1,191	0	0	0	0	50,537	25,268
44	TREATMENT AND DISPOSAL PLANT	0	35,227	0	2,024	2,440	0	0	0	2,571	0	0	1,156	43,418	21,709
45	GENERAL PLANT	331	641	703	532	264	23,048	57	0	0	0	0	26,113	51,689	25,845
46	TOTAL GROSS ADDITIONS	331	47,987	703	2,556	3,860	51,918	12,676	1,191	2,571	0	0	27,818	151,611	75,806
47	LAND & LAND RIGHTS	0	0	0	0	2,440	0	0	0	0	0	0	1,156	3,596	1,798
48	TOTAL PIS LESS LAND	331	47,987	703	2,556	1,420	51,918	12,676	1,191	2,571	0	0	26,661	148,015	74,008

SCHEDULE OF SEWER 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 Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	400	0	0	0	15,000	0	800	0	0	0	0	16,000	8,000
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	360.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	362.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	600	0	0	0	600	300
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	2	0	0	1	0	0	0	0	0	73	77	39
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	14	91	19	0	33	7	0	0	0	0	2,847	3,012	1,506
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	7	8	4
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	15	15	8
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	2	0	0	1	0	0	0	0	0	70	74	37
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	400	0	0	0	15,000	0	800	0	0	0	0	16,000	8,000
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	600	0	0	0	600	300
45	GENERAL PLANT	0	15	97	20	0	35	8	0	0	0	0	3,012	3,186	1,594
46	TOTAL RETIREMENTS	0	415	97	20	0	15,035	8	800	600	0	0	3,012	19,786	9,894
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	415	97	20	0	15,035	8	800	600	0	0	3,012	19,786	9,894

SCHEDULE OF SEWER 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 adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	398.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	4,944	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	3,479	0.00%	0
7	354.2 Structures & Improvements	0	0.00%	0
8	360.2 Collection Sewers - Force	344,137	0.00%	0
9	361.2 Collection Sewers - Gravity	2,454,583	0.00%	0
10	362.2 Special Collecting	275	0.00%	0
11	363.2 Services to Customers	282,225	0.00%	0
12	364.2 Flow Measuring Devices	111,199	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	43,027	0.00%	0
18	370.3 Receiving Wells	132,277	0.00%	0
19	371.3 Pumping Equipment	937,549	0.00%	0
20	389.3 Other Plant & Misc. Equipment	0	0.00%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	8,798	0.00%	0
23	354.4 Structures & Improvements	3,368,891	22.00%	741,156
24	380.4 Treatment & Disposal	8,963,329	22.00%	1,971,932
25	381.4 Plant Sewers	571,960	22.00%	125,831
26	382.4 Outfall Sewer Lines	2,729,977	0.00%	0
27	389.4 Other Plant & Misc. Equipment	2,606,080	22.00%	573,338
28	GENERAL PLANT			
29	353.5 Land & Land Rights	6,053	0.00%	0
30	354.5 Structures & Improvements	57,200	0.00%	0
31	390.5 Office Furniture & Equipment	35,287	0.00%	0
32	390.51 Computer Equipment	85,488	0.00%	0
33	391.5 Transportation Equipment	51,064	0.00%	0
34	392.5 Stores Equipment	543	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	19,371	0.00%	0
36	394.5 Laboratory Equipment	11,713	0.00%	0
37	395.5 Power Operated Equipment	18,586	0.00%	0
38	396.5 Communication Equipment	9,636	0.00%	0
39	397.5 Miscellaneous Equipment	4,512	0.00%	0
40	398.5 Other Tangible Plant	3,582	0.00%	0
41	INTANGIBLE PLANT	4,944	0.00%	0
42	COLLECTION PLANT	3,195,899	0.00%	0
43	SYSTEM PUMPING PLANT	1,112,852	0.00%	0
44	TREATMENT AND DISPOSAL PLANT	18,249,035	18.70%	3,412,257
45	GENERAL PLANT	303,034	0.00%	0
46	TOTAL PLANT IN SERVICE	22,865,764	14.92%	3,412,257
47	LAND & LAND RIGHTS	18,330	0.00%	0
48	TOTAL PIS LESS LAND	22,847,434	14.93%	3,412,257

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & 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 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

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	3,412,257	0	3,412,257	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(813,331)	0	(813,331)	A-10 (S)
4	CIAC	0	0	0	A-12 (S)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	2,598,926	0	2,598,926	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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.

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

Line No.	(1) Description	(2) Sewer 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

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer 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		3,286,126
10	Utility Adjustment to ordered balance (1)		(36,594)
11	1992 Additions		570,942
12	1992 Retirements		135,000
13	1992 Adjustments		0
14	1992 Net Additions		435,942
15	12/31/92 Balance		3,685,474
16			
17			
18	1993 Additions		1,017,993
19	1993 Retirements		10,000
20	1993 Adjustments	General Plant Allocation True-up	(20,912)
21	1993 Net Additions		987,080
22	12/31/93 Balance		4,672,555
23			
24			
25	1994 Additions		1,040,341
26	1994 Retirements		8,575
27	1994 Adjustments		0
28	1994 Net Additions		1,031,766
29	12/31/94 Balance		5,704,321
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(1,026)
32	1995 Additions		1,041,335
33	1995 Retirements		19,786
34	1995 Adjustments		0
35	1995 Net Additions		1,021,549
36	12/31/95 Balance		6,724,844
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 8:20 AM A08S2.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	2,151	124	2,275	0	2,275	2,213	0	2,213
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	71,073	11,460	82,533	0	82,533	76,803	0	76,803
9	361.2 Collection Sewers - Gravity	865,761	54,492	920,253	0	920,253	893,007	0	893,007
10	362.2 Special Collecting	0	7	7	0	7	4	0	4
11	363.2 Services to Customers	91,379	7,423	98,802	0	98,802	95,091	0	95,091
12	364.2 Flow Measuring Devices	163,565	22,240	185,805	0	185,805	174,685	0	174,685
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	63,751	1,347	65,098	0	65,098	64,425	0	64,425
18	370.3 Receiving Wells	21,698	4,405	26,103	0	26,103	23,901	0	23,901
19	371.3 Pumping Equipment	506,333	36,128	542,461	0	542,461	524,397	0	524,397
20	389.3 Other Plant & Misc. Equipment	24,454	0	24,454	0	24,454	24,454	0	24,454
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	541,239	105,446	646,685	0	646,685	593,962	0	593,962
24	380.4 Treatment & Disposal	2,234,304	498,361	2,732,665	0	2,732,665	2,483,485	0	2,483,485
25	381.4 Plant Sewers	147,382	16,358	163,740	0	163,740	155,561	0	155,561
26	382.4 Outfall Sewer Lines	455,168	90,908	546,076	0	546,076	500,622	0	500,622
27	389.4 Other Plant & Misc. Equipment	391,799	144,298	536,097	0	536,097	463,948	0	463,948
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	12,242	1,353	13,595	0	13,595	12,918	0	12,918
31	390.5 Office Furniture & Equipment	14,796	2,354	17,150	0	17,150	15,973	0	15,973
32	390.51 Computer Equipment	27,016	14,251	41,269	0	41,269	34,143	0	34,143
33	391.5 Transportation Equipment	32,583	5,500	38,083	0	38,083	35,333	0	35,333
34	392.5 Stores Equipment	156	30	186	0	186	171	0	171
35	393.5 Tools, Shop & Garage Equipment	9,157	1,203	10,360	0	10,360	9,758	0	9,758
36	394.5 Laboratory Equipment	1,323	781	2,104	0	2,104	1,714	0	1,714
37	395.5 Power Operated Equipment	17,716	1,533	19,250	0	19,250	18,484	0	18,484
38	396.5 Communication Equipment	4,117	964	5,081	0	5,081	4,599	0	4,599
39	397.5 Miscellaneous Equipment	633	227	860	0	860	747	0	747
40	398.5 Other Tangible Plant	3,493	358	3,851	0	3,851	3,672	0	3,672
41	**INTANGIBLE PLANT**	2,151	124	2,275	0	2,275	2,213	0	2,213
42	**COLLECTION PLANT**	1,191,778	95,622	1,287,400	0	1,287,400	1,239,590	0	1,239,590
43	**SYSTEM PUMPING PLANT**	616,236	41,880	658,116	0	658,116	637,177	0	637,177
44	**TREATMENT AND DISPOSAL PLANT**	3,769,892	855,371	4,625,263	0	4,625,263	4,197,578	0	4,197,578
45	**GENERAL PLANT**	123,236	28,554	151,790	0	151,790	137,512	0	137,512
46	**TOTAL SEWER ACCUM. DEPR.**	5,703,293	1,021,551	6,724,844	0	6,724,844	6,214,070	0	6,214,070

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	2,151	2,161	2,171	2,181	2,191	2,201	2,215	2,225	2,235	2,245	2,255	2,265	2,275	124	2,213
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	71,873	72,028	72,983	73,938	74,893	75,848	76,803	77,758	78,713	79,668	80,623	81,578	82,533	11,460	76,803
9	361.2 Collection Sewers - Gravity	865,761	870,302	874,843	879,384	883,925	888,466	893,007	897,548	902,089	906,630	911,171	915,712	920,253	54,492	893,007
10	362.2 Special Collecting	0	1	2	3	4	5	1	2	3	4	5	6	7	7	4
11	363.2 Services to Customers	91,379	91,998	92,617	93,236	93,855	94,474	95,088	95,707	96,326	96,945	97,564	98,183	98,802	7,423	95,091
12	364.2 Flow Measuring Devices	163,565	165,418	167,271	169,124	170,977	172,830	174,687	176,540	178,393	180,246	182,099	183,952	185,805	22,240	174,685
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	83,751	83,863	83,975	84,087	84,199	84,311	84,426	84,538	84,650	84,762	84,874	84,986	85,098	1,347	84,425
18	370.3 Receiving Wells	21,698	22,065	22,432	22,799	23,166	23,533	23,901	24,268	24,635	25,002	25,369	25,736	26,103	4,405	23,901
19	371.3 Pumping Equipment	506,333	510,677	514,621	518,965	523,309	527,853	516,997	521,341	525,085	529,429	533,773	538,117	542,461	36,128	524,397
20	389.3 Other Plant & Misc. Equipment	24,454	24,454	24,454	24,454	24,454	24,454	24,454	24,454	24,454	24,454	24,454	24,454	24,454	0	24,454
21	TREATMENT AND DISPOSAL PLANT															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	541,239	550,026	558,813	567,600	576,387	585,174	593,963	602,750	611,537	620,324	629,111	637,898	646,685	105,446	593,962
24	380.4 Treatment & Disposal	2,234,304	2,275,834	2,317,364	2,358,894	2,400,424	2,441,954	2,483,485	2,525,015	2,566,545	2,608,075	2,649,605	2,691,135	2,732,665	498,361	2,483,485
25	381.4 Plant Sewers	147,382	148,745	150,108	151,471	152,834	154,197	155,562	156,925	158,288	159,651	161,014	162,377	163,740	16,358	155,561
26	382.4 Outfall Sewer Lines	455,168	462,744	470,320	477,896	485,472	493,048	500,620	508,196	515,772	523,348	530,924	538,500	546,076	90,908	500,822
27	389.4 Other Plant & Misc. Equipment	391,799	403,874	415,949	428,024	440,099	452,174	464,247	476,322	488,397	499,872	511,947	524,022	536,097	144,298	463,948
28	GENERAL PLANT															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	12,242	12,361	12,479	12,598	12,715	12,834	12,954	13,073	13,192	13,311	13,430	13,549	13,595	1,353	12,918
31	390.5 Office Furniture & Equipment	14,798	14,992	15,188	15,384	15,580	15,776	15,974	16,170	16,366	16,562	16,758	16,954	17,150	2,354	15,973
32	390.51 Computer Equipment	27,818	28,206	29,394	30,582	31,770	32,958	34,141	35,329	36,517	37,705	38,893	40,081	41,269	14,251	34,143
33	391.5 Transportation Equipment	32,583	33,292	33,987	34,604	35,294	36,003	36,883	37,385	38,094	38,803	39,512	40,221	38,083	5,500	35,333
34	392.5 Stores Equipment	156	159	162	165	168	171	168	171	174	177	180	183	186	30	171
35	393.5 Tools, Shop & Garage Equipment	9,157	8,258	9,359	9,459	9,560	9,661	9,761	9,862	9,963	10,064	10,165	10,266	10,360	1,203	9,758
36	394.5 Laboratory Equipment	1,323	1,388	1,453	1,518	1,583	1,648	1,714	1,779	1,844	1,909	1,974	2,039	2,104	781	1,714
37	395.5 Power Operated Equipment	17,718	17,847	17,976	18,104	18,233	18,362	18,491	18,620	18,749	18,878	19,007	19,136	19,250	1,533	18,484
38	396.5 Communication Equipment	4,117	4,197	4,277	4,357	4,437	4,517	4,601	4,681	4,761	4,841	4,921	5,081	5,081	964	4,599
39	397.5 Miscellaneous Equipment	633	658	683	708	730	755	780	805	830	855	880	905	860	227	747
40	398.5 Other Tangible Plant	3,493	3,523	3,553	3,583	3,613	3,643	3,671	3,701	3,731	3,761	3,791	3,821	3,851	358	3,672
41	INTANGIBLE PLANT	2,151	2,161	2,171	2,181	2,191	2,201	2,215	2,225	2,235	2,245	2,255	2,265	2,275	124	2,213
42	COLLECTION PLANT	1,191,778	1,199,747	1,207,716	1,215,685	1,223,654	1,231,623	1,239,586	1,247,555	1,255,524	1,263,493	1,271,462	1,279,431	1,287,400	95,622	1,239,590
43	SYSTEM PUMPING PLANT	616,236	621,059	625,482	630,305	635,128	639,951	629,778	634,601	638,824	643,647	648,470	653,293	658,116	41,880	637,177
44	TREATMENT AND DISPOSAL PLANT	3,769,892	3,841,223	3,912,554	3,983,885	4,055,216	4,126,547	4,197,877	4,269,208	4,340,539	4,411,270	4,482,001	4,553,932	4,625,283	855,371	4,197,578
45	GENERAL PLANT	123,236	125,881	128,511	131,059	133,684	136,329	138,939	141,578	144,221	146,866	149,511	152,156	151,790	28,554	137,512
46	TOTAL SEWER ACCUM. DEPR.	5,703,293	5,790,071	5,876,434	5,963,115	6,049,873	6,136,651	6,208,395	6,295,185	6,381,343	6,467,521	6,554,299	6,641,077	6,724,844	1,021,551	6,214,070

SCHEDULE OF SEWER 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 additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	10	10	10	10	10	14	10	10	10	10	10	10	124	62
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	955	955	955	955	955	955	955	955	955	955	955	955	11,460	5,730
9	361.2 Collection Sewers - Gravity	4,541	4,541	4,541	4,541	4,541	4,541	4,541	4,541	4,541	4,541	4,541	4,541	54,492	27,246
10	362.2 Special Collecting	1	1	1	1	1	(4)	1	1	1	1	1	1	7	4
11	363.2 Services to Customers	619	619	619	619	619	614	619	619	619	619	619	619	7,423	3,712
12	364.2 Flow Measuring Devices	1,853	1,853	1,853	1,853	1,853	1,857	1,853	1,853	1,853	1,853	1,853	1,853	22,240	11,120
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	112	112	112	112	112	115	112	112	112	112	112	112	1,347	674
18	370.3 Receiving Wells	367	367	367	367	367	368	367	367	367	367	367	367	4,405	2,203
19	371.3 Pumping Equipment	4,344	3,944	4,344	4,344	4,344	(10,656)	4,344	3,744	4,344	4,344	4,344	4,344	36,128	18,064
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	8,787	8,787	8,787	8,787	8,787	8,789	8,787	8,787	8,787	8,787	8,787	8,787	105,446	52,723
24	380.4 Treatment & Disposal	41,530	41,530	41,530	41,530	41,530	41,531	41,530	41,530	41,530	41,530	41,530	41,530	498,361	249,181
25	381.4 Plant Sewers	1,363	1,363	1,363	1,363	1,363	1,365	1,363	1,363	1,363	1,363	1,363	1,363	16,358	8,179
26	382.4 Outfall Sewer Lines	7,576	7,576	7,576	7,576	7,576	7,572	7,576	7,576	7,576	7,576	7,576	7,576	90,908	45,454
27	389.4 Other Plant & Misc. Equipment	12,075	12,075	12,075	12,075	12,075	12,073	12,075	12,075	11,475	12,075	12,075	12,075	144,298	72,149
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	119	119	117	119	119	120	119	119	119	119	119	46	1,353	676
31	390.5 Office Furniture & Equipment	196	196	196	196	196	198	196	196	196	196	196	196	2,354	1,177
32	390.51 Computer Equipment	1,188	1,188	1,188	1,188	1,188	1,183	1,188	1,188	1,188	1,188	1,188	1,188	14,251	7,126
33	391.5 Transportation Equipment	709	695	618	690	709	680	702	709	709	709	709	(2,138)	5,500	2,750
34	392.5 Stores Equipment	3	3	3	3	3	(3)	3	3	3	3	3	3	30	15
35	393.5 Tools, Shop & Garage Equipment	101	101	101	101	101	100	101	101	101	101	101	94	1,203	602
36	394.5 Laboratory Equipment	65	65	65	65	65	66	65	65	65	65	65	65	781	391
37	395.5 Power Operated Equipment	129	129	129	129	129	129	129	129	129	129	129	114	1,533	766
38	396.5 Communication Equipment	80	80	80	80	80	84	80	80	80	80	80	80	964	482
39	397.5 Miscellaneous Equipment	25	25	23	25	25	25	25	25	25	25	25	(45)	227	113
40	398.5 Other Tangible Plant	30	30	30	30	30	28	30	30	30	30	30	30	358	179
41	**INTANGIBLE PLANT**	10	10	10	10	10	14	10	10	10	10	10	10	124	62
42	**COLLECTION PLANT**	7,969	7,969	7,969	7,969	7,969	7,963	7,969	7,969	7,969	7,969	7,969	7,969	95,622	47,812
43	**SYSTEM PUMPING PLANT**	4,823	4,423	4,823	4,823	4,823	(10,173)	4,823	4,223	4,823	4,823	4,823	4,823	41,880	20,941
44	**TREATMENT AND DISPOSAL PLANT**	71,331	71,331	71,331	71,331	71,331	71,330	71,331	71,331	70,731	71,331	71,331	71,331	855,371	427,686
45	**GENERAL PLANT**	2,645	2,630	2,548	2,625	2,645	2,610	2,637	2,645	2,645	2,645	2,645	(367)	28,554	14,277
46	**TOTAL NET ADDITIONS**	86,778	86,363	86,681	86,758	86,778	71,744	86,770	86,178	86,178	86,778	86,778	83,766	1,021,551	510,776

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	10	10	10	10	10	14	10	10	10	10	10	10	124	62
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	955	955	955	955	955	955	955	955	955	955	955	955	11,460	5,730
9	361.2 Collection Sewers - Gravity	4,541	4,541	4,541	4,541	4,541	4,541	4,541	4,541	4,541	4,541	4,541	4,541	54,492	27,246
10	362.2 Special Collecting	1	1	1	1	1	(4)	1	1	1	1	1	1	7	3
11	363.2 Services to Customers	619	619	619	619	619	614	619	619	619	619	619	619	7,423	3,711
12	364.2 Flow Measuring Devices	1,853	1,853	1,853	1,853	1,853	1,857	1,853	1,853	1,853	1,853	1,853	1,853	22,240	11,120
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	112	112	112	112	112	115	112	112	112	112	112	112	1,347	673
18	370.3 Receiving Wells	367	367	367	367	367	368	367	367	367	367	367	367	4,405	2,202
19	371.3 Pumping Equipment	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	4,344	52,128	26,064
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	8,787	8,787	8,787	8,787	8,787	8,789	8,787	8,787	8,787	8,787	8,787	8,787	105,446	52,723
24	380.4 Treatment & Disposal	41,530	41,530	41,530	41,530	41,530	41,531	41,530	41,530	41,530	41,530	41,530	41,530	498,361	249,181
25	381.4 Plant Sewers	1,363	1,363	1,363	1,363	1,363	1,365	1,363	1,363	1,363	1,363	1,363	1,363	16,358	8,179
26	382.4 Outfall Sewer Lines	7,576	7,576	7,576	7,576	7,576	7,572	7,576	7,576	7,576	7,576	7,576	7,576	90,908	45,454
27	389.4 Other Plant & Misc. Equipment	12,075	12,075	12,075	12,075	12,075	12,073	12,075	12,075	12,075	12,075	12,075	12,075	144,898	72,449
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	119	119	119	119	119	121	119	119	119	119	119	119	1,430	715
31	390.5 Office Furniture & Equipment	196	196	196	196	196	198	196	196	196	196	196	196	2,354	1,177
32	390.51 Computer Equipment	1,188	1,188	1,188	1,188	1,188	1,183	1,188	1,188	1,188	1,188	1,188	1,188	14,251	7,125
33	391.5 Transportation Equipment	709	709	709	709	709	713	709	709	709	709	709	709	8,512	4,256
34	392.5 Stores Equipment	3	3	3	3	3	(3)	3	3	3	3	3	3	30	15
35	393.5 Tools, Shop & Garage Equipment	101	101	101	101	101	100	101	101	101	101	101	101	1,211	605
36	394.5 Laboratory Equipment	65	65	65	65	65	66	65	65	65	65	65	65	781	391
37	395.5 Power Operated Equipment	129	129	129	129	129	129	129	129	129	129	129	129	1,548	774
38	396.5 Communication Equipment	80	80	80	80	80	84	80	80	80	80	80	80	964	482
39	397.5 Miscellaneous Equipment	25	25	25	25	25	26	25	25	25	25	25	25	301	150
40	398.5 Other Tangible Plant	30	30	30	30	30	28	30	30	30	30	30	30	358	179
41	**INTANGIBLE PLANT**	10	10	10	10	10	14	10	10	10	10	10	10	124	62
42	**COLLECTION PLANT**	7,969	7,969	7,969	7,969	7,969	7,963	7,969	7,969	7,969	7,969	7,969	7,969	95,621	47,810
43	**SYSTEM PUMPING PLANT**	4,823	4,823	4,823	4,823	4,823	4,827	4,823	4,823	4,823	4,823	4,823	4,823	57,879	28,939
44	**TREATMENT AND DISPOSAL PLANT**	71,331	71,331	71,331	71,331	71,331	71,330	71,331	71,331	71,331	71,331	71,331	71,331	855,972	427,986
45	**GENERAL PLANT**	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	2,645	31,740	15,869
46	**TOTAL GROSS ADDITIONS**	86,778	86,778	86,778	86,778	86,778	86,779	86,778	86,778	86,778	86,778	86,778	86,778	1,041,335	520,668

SCHEDULE OF SEWER 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 last year retirements to accumulated depreciation by account for each month of the last year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	400	0	0	0	15,000	0	600	0	0	0	0	16,000	8,000
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	600	0	0	0	600	300
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	2	0	0	1	0	0	0	0	0	73	77	39
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	14	91	19	0	33	7	0	0	0	0	2,847	3,012	1,506
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	7	8	4
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	15	15	8
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	2	0	0	1	0	0	0	0	0	70	74	37
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	400	0	0	0	15,000	0	600	0	0	0	0	16,000	8,000
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	600	0	0	0	600	300
45	GENERAL PLANT	0	15	97	20	0	35	8	0	0	0	0	3,012	3,186	1,594
46	TOTAL RETIREMENTS	0	415	97	20	0	15,035	8	600	600	0	0	3,012	19,786	9,894

SCHEDULE OF SEWER 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 last year adjustments to accumulated depreciation by account for each month of the last year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	2,213	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	0	0.00%	0
8	360.2 Collection Sewers - Force	76,803	0.00%	0
9	361.2 Collection Sewers - Gravity	893,007	0.00%	0
10	362.2 Special Collecting	4	0.00%	0
11	363.2 Services to Customers	95,091	0.00%	0
12	364.2 Flow Measuring Devices	174,685	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	64,425	0.00%	0
18	370.3 Receiving Wells	23,901	0.00%	0
19	371.3 Pumping Equipment	524,397	0.00%	0
20	389.3 Other Plant & Misc. Equipment	24,454	0.00%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	593,962	22.00%	130,672
24	380.4 Treatment & Disposal	2,483,485	22.00%	546,367
25	381.4 Plant Sewers	155,561	22.00%	34,223
26	382.4 Outfall Sewer Lines	500,622	0.00%	0
27	389.4 Other Plant & Misc. Equipment	463,948	22.00%	102,069
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	12,918	0.00%	0
31	390.5 Office Furniture & Equipment	15,973	0.00%	0
32	390.51 Computer Equipment	34,143	0.00%	0
33	391.5 Transportation Equipment	35,333	0.00%	0
34	392.5 Stores Equipment	171	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	9,758	0.00%	0
36	394.5 Laboratory Equipment	1,714	0.00%	0
37	395.5 Power Operated Equipment	18,484	0.00%	0
38	396.5 Communication Equipment	4,599	0.00%	0
39	397.5 Miscellaneous Equipment	747	0.00%	0
40	398.5 Other Tangible Plant	3,672	0.00%	0
41	**INTANGIBLE PLANT**	2,213	0.00%	0
42	**COLLECTION PLANT**	1,239,590	0.00%	0
43	**SYSTEM PUMPING PLANT**	637,177	0.00%	0
44	**TREATMENT AND DISPOSAL PLANT**	4,197,578	19.38%	813,331
45	**GENERAL PLANT**	137,512	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	6,214,070	13.09%	813,331

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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 SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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**	3,944,781
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	30,820
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	30,820
15	**12/31/92 Balance**	3,975,601
16		
17		
18	1993 Additions	78,078
19	1993 Retirements	37
20	1993 Adjustments	0
21	1993 Net Additions	78,041
22	**12/31/93 Balance**	4,053,642
23		
24		
25	1994 Additions	141,954
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	141,954
29	**12/31/94 Balance**	4,195,596
30		
31		
32	1995 Additions	9,792
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	9,792
36	**12/31/95 Balance**	4,205,388
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 SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(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	3,616,287	7,392	3,623,679	0	3,623,679	3,619,983	0	3,619,983	0.00%	0
2	Line/Main Extensions	252,571	2,400	254,971	0	254,971	253,771	0	253,771	0.00%	0
3	*Contributed Lines*	430,343	0	430,343	0	430,343	430,343	0	430,343	0.00%	0
4	Cont. Prpty Other than Lines	(155,334)	0	(155,334)	0	(155,334)	(155,334)	0	(155,334)	0.00%	0
5	Service Installation Fees	51,730	0	51,730	0	51,730	51,730	0	51,730	0.00%	0
6	**TOTAL SEWER CIAC**	4,195,597	9,792	4,205,389	0	4,205,389	4,200,493	0	4,200,493	0.00%	0
7	**FPSC MARGIN RESERVE - CIAC**				13,754	13,754	0	6,877	6,877		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

Line No.	(1) Description	(2) Ending 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) Net Additions	(16) Average Balance 1995
1	Plant Capacity Fees	3,616,287	3,616,903	3,617,519	3,618,135	3,618,751	3,619,367	3,619,983	3,620,599	3,621,215	3,621,831	3,622,447	3,623,063	3,623,679	7,392	3,619,983
2	Line/Main Extensions	252,571	252,771	252,971	253,171	253,371	253,571	253,771	253,971	254,171	254,371	254,571	254,771	254,971	2,400	253,771
3	Contributed Lines	430,343	430,343	430,343	430,343	430,343	430,343	430,343	430,343	430,343	430,343	430,343	430,343	430,343	0	430,343
4	Cont. Prpty Other than Lines	-155,334	(155,334)	(155,334)	(155,334)	(155,334)	(155,334)	(155,334)	(155,334)	(155,334)	(155,334)	(155,334)	(155,334)	(155,334)	0	(155,334)
5	Service Installation Fees	51,730	51,730	51,730	51,730	51,730	51,730	51,730	51,730	51,730	51,730	51,730	51,730	51,730	0	51,730
6	TOTAL SEWER CIAC	4,195,597	4,196,413	4,197,229	4,198,045	4,198,861	4,199,677	4,200,493	4,201,309	4,202,125	4,202,941	4,203,757	4,204,573	4,205,389	9,792	4,200,493

SCHEDULE OF SEWER 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 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	616	616	616	616	616	616	616	616	616	616	616	616	7,392	3,696
2	Line/Main Extensions	200	200	200	200	200	200	200	200	200	200	200	200	2,400	1,200
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	816	816	816	816	816	816	816	816	816	816	816	816	9,792	4,896

SCHEDULE OF SEWER 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 (S)
Page 4 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Gross Additions	Ave Gross Additions 1995
1	Plant Capacity Fees	616	616	616	616	616	616	616	616	616	616	616	616	7,392	3,696
2	Line/Main Extensions	200	200	200	200	200	200	200	200	200	200	200	200	2,400	1,200
3	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	816	816	816	816	816	816	816	816	816	816	816	816	9,792	4,896

SCHEDULE OF SEWER 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 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	**TOTAL**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**FPSC MARGIN RESERVE - CIAC**	0	0	0	0	0	0	0	0	0	0	0	13,754	13,754	6,877

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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	1,128,848
10	Utility Adjustment to ordered balance (1)	0
11	1992 Additions	78,781
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	78,781
15	12/31/92 Balance	1,207,629
16		
17		
18	1993 Additions	180,205
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	180,205
22	12/31/93 Balance	1,387,834
23		
24		
25	1994 Additions	185,246
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	185,246
29	12/31/94 Balance	1,573,080
30		
31		
32	1995 Additions	189,485
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	189,485
36	12/31/95 Balance	1,762,565
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 9:27 AM A13S2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(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*	1,202,339	173,397	1,375,736	0	1,375,736	1,289,038	0	1,289,038	0.00%	0
2	Line/Main Extensions	31,497	8,045	39,542	0	39,542	35,520	0	35,520	0.00%	0
3	Contributed Lines	257,794	13,642	271,436	0	271,436	264,615	0	264,615	0.00%	0
4	Cont. Prpty Other than Lines	73,816	(6,959)	66,857	0	66,857	70,337	0	70,337	0.00%	0
5	Service Installation Fees	7,635	1,360	8,995	0	8,995	8,315	0	8,315	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	1,573,081	189,485	1,762,566	0	1,762,566	1,667,824	0	1,667,824	0.00%	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No	Description	Ending Balance 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	1,202,339	1,216,789	1,231,239	1,245,689	1,260,139	1,274,589	1,289,036	1,303,486	1,317,936	1,332,386	1,346,836	1,361,286	1,375,736	173,397	1,289,038
2	Line/Main Extensions	31,497	32,167	32,837	33,507	34,177	34,847	35,522	36,192	36,862	37,532	38,202	38,872	39,542	8,045	35,520
3	Contributed Lines	257,794	258,931	260,068	261,205	262,342	263,479	264,614	265,751	266,888	268,025	269,162	270,299	271,436	13,642	264,615
4	Cont. Prpty Other than Lines	73,816	73,236	72,656	72,076	71,496	70,916	70,337	69,757	69,177	68,597	68,017	67,437	66,857	(6,959)	70,337
5	Service Installation Fees	7,635	7,748	7,861	7,974	8,087	8,200	8,317	8,430	8,543	8,656	8,769	8,882	8,995	1,360	8,315
6	TOTAL	1,573,081	1,588,871	1,604,661	1,620,451	1,636,241	1,652,031	1,667,826	1,683,616	1,699,406	1,715,196	1,730,986	1,746,776	1,762,566	189,485	1,667,824

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	14,450	14,450	14,450	14,450	14,450	14,447	14,450	14,450	14,450	14,450	14,450	14,450	173,397	86,699
2	Line/Main Extensions	670	670	670	670	670	675	670	670	670	670	670	670	8,045	4,023
3	Contributed Lines	1,137	1,137	1,137	1,137	1,137	1,135	1,137	1,137	1,137	1,137	1,137	1,137	13,642	6,821
4	Cont. Prpty Other than Lines	(580)	(580)	(580)	(580)	(580)	(579)	(580)	(580)	(580)	(580)	(580)	(580)	(6,959)	(3,480)
5	Service Installation Fees	113	113	113	113	113	117	113	113	113	113	113	113	1,360	680
6	TOTAL	15,790	15,790	15,790	15,790	15,790	15,795	15,790	15,790	15,790	15,790	15,790	15,790	189,485	94,743

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	14,450	14,450	14,450	14,450	14,450	14,447	14,450	14,450	14,450	14,450	14,450	14,450	173,397	86,699
2	Line/Main Extensions	670	670	670	670	670	675	670	670	670	670	670	670	8,045	4,023
3	Contributed Lines	1,137	1,137	1,137	1,137	1,137	1,135	1,137	1,137	1,137	1,137	1,137	1,137	13,642	6,821
4	Cont. Prpty Other than Lines	(580)	(580)	(580)	(580)	(580)	(579)	(580)	(580)	(580)	(580)	(580)	(580)	(6,959)	(3,480)
5	Service Installation Fees	113	113	113	113	113	117	113	113	113	113	113	113	1,360	680
6	TOTAL	15,790	15,790	15,790	15,790	15,790	15,795	15,790	15,790	15,790	15,790	15,790	15,790	189,485	94,743

Note: May not crose/ * to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 last year retirements to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Adjustments	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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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 SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer 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	0.00%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

(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	852,791	0	852,791	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	106,599	0	106,599	

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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	325,598,236	335,186,496	287,219,880
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)	(83,165,366)	(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	251,448,110	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	5,802,773	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	3,826,103	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	309,784	347,259	360,099	364,121	341,504	314,289	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	219,183	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	8,203,188	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	2,356,949	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	2,278,089	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	5,969,483
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	31,906,059	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	301,808,067	300,853,382	302,028,856	303,908,082	305,398,529	304,654,667	303,633,984	305,196,639	306,311,119	306,474,076	309,214,095	306,570,488

500

Note: May not cro' 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	6,061,406	6,403,526	6,498,701	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	79,907,961	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	1,386,801	1,686,370	1,797,301	1,914,161	1,962,651	2,074,810	1,762,127	1,787,900	1,486,905	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	2,035,858
18	Accounts Payable-Affiliates	1,734,406	1,896,777	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	(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	4,158,360	2,412,421	2,967,857	3,511,865	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	1,780,712	145,083	566,204	942,053	1,009,037	1,384,075	1,759,252	143,333	517,206	892,800	966,767	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	14,686,545	15,385,686	14,869,968	13,947,058	14,730,574
27															

501

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	2,703,980	2,773,244	2,842,627	2,912,131	2,981,762	3,051,508	2,921,307	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	98,794,811	99,046,771	99,298,806	99,553,561	99,808,869	100,099,912	100,383,900	100,847,069	100,904,777	101,159,787	101,411,822	101,664,032	101,915,567	100,355,239
35	Accumulated Amortization	(23,786,866)	(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	107,576,857	107,940,877	108,219,518	108,577,311	108,934,394	110,839,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,660	301,537,572	301,808,067	300,853,382	302,028,856	303,908,082	305,399,529	304,854,667	303,633,994	305,166,638	306,311,119	306,474,076	306,214,085	306,570,488

Note: May not [illegible] due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(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 07/23/93	0		04/30/92 Balance Per Docket No. 920655-WS Order No. PSC-93-1070-FOF-WS Dated 07/23/93	0	
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance			xx/xx/xx 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 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
16	Average Balance	0	Above	
17	Composite Non-Used & Useful Plant in Service - %	14.92%	A-6 (S)	
18	AVERAGE NON-USED & USEFUL AMOUNT	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
19	Average Balance	0	Above	
20	Composite Non-Used & Useful Accumulated Amortization - %	13.09%	A-10 (S)	
21	AVERAGE NON-USED & USEFUL AMOUNT	0		
22	NET NON-USED AND USEFUL AMOUNT	0		A-7 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - SEWER - 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.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

(1)		(2)	(3)	(4)
		TOTAL DEFERRED DEBITS		
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/94 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/95 Balance	0	0	0
15	**Total Amortization Expense 12/31/95**		0	
16	**Average Rate Base Balance 12/31/95**			0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(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 Sewer Sales	2,970,429	0	2,970,429	826,360	3,796,789	27.82%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	2,970,429	0	2,970,429	826,360	3,796,789		
5 OPERATING EXPENSES							
6 Operation and Maintenance	852,791	0	852,791	0	852,791		B-6(S)
7 Depreciation net of CIAC Amort	683,536	0	683,536	0	683,536		B-14(S)
8 Amortization	0	0	0	0	0		B-19(S),A-21(S)
9 Taxes Other than Income	546,395	(51,172)	495,223	37,186 (A)	532,409		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	82,573	19,873	102,446	304,424 (B)	406,870		B-17(S),B-2(S)3/3
11 Total Operating Expenses	2,165,296	(31,299)	2,133,997	341,610	2,475,607		
12 NET OPERATING INCOME	805,133	31,299	836,432	484,750	1,321,182		
13 RATE BASE	11,203,028	(6,877)	11,196,151		11,196,151		A-2(S)
14 RATE OF RETURN	7.19%		7.47%		11.80%		D-1(S)

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 SEWER 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 acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

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

	(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	Sewer Sales	2,970,429	0	2,970,429	452,207	3,422,636	15.22%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	2,970,429	0	2,970,429	452,207	3,422,636		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	852,791	0	852,791	0	852,791		B-6(S)
7	Depreciation net of CIAC Amort	683,536	0	683,536	0	683,536		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	546,395	(51,172)	495,223	20,349 (A)	515,572		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	82,573	19,873	102,446	166,589 (B)	269,035		B-17(S),B-2(S)3/3
11	Total Operating Expenses	2,165,296	(31,299)	2,133,997	186,938	2,320,935		
12	**NET OPERATING INCOME**	805,133	31,299	836,432	265,269	1,101,702		
13	**RATE BASE**	11,203,028	(6,877)	11,196,151		11,196,151		A-2(S)
14	**RATE OF RETURN**	7.19%		7.47%		9.84%		D-1(S)

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 SEWER 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 revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	Description	(1) Required	(2) Requested	(3) Supporting Schedules	(4) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	15.90%	D-1(S)	
3	Rate of Return (%)	9.84%	11.80%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	11,196,151	11,196,151	A-2(S)	
6	Required Income (L3 x L5)	1,101,701	1,321,182		
7	Adjusted Income Under Present Rates	836,432	836,432	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	265,269	484,750		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	431,858	789,174		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	452,207	826,360		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	431,858	789,174		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	166,589	304,424		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	20,349	37,186		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	265,269	484,750		B-2(S)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 SEWER 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(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
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-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. N/A	0	
37			
38	2. Non Used and Useful Property Tax Add-back	7,957	
39			
40	3. Non Used and Useful Property Taxes	(59,129)	
41			
42		(51,172)	
43	**F. INCOME TAXES:**		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	19,873	
45			
46	2.	0	
47			
48		19,873	
49	**TOTAL SEWER INCOME ADJUSTMENTS**		
50		(31,299)	
51			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	Account No. and Description	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	24,120	0	24,120
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	487,481	0	487,481
9	522.2 Measured - Commercial	1,143,818	0	1,143,818
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	1,278,612	0	1,278,612
13	Subtotal Sewer Sales	2,934,031	0	2,934,031
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	36,398	0	36,398
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	36,398	0	36,398
20	**TOTAL SEWER SALES**	2,970,429	0	2,970,429
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	2,970,429	0	2,970,429

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

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	701 Salaries & Wages - Employees	307,999	0	307,999	233,268	0	233,268	20,616	0	20,616	54,115	0	54,115
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	76,487	0	76,487	57,929	0	57,929	5,120	0	5,120	13,438	0	13,438
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	45,080	0	45,080	45,080	0	45,080	0	0	0	0	0	0
6	715 Purchased Power	151,525	0	151,525	150,490	0	150,490	72	0	72	963	0	963
7	716 Fuel for Power Production	2,350	0	2,350	2,350	0	2,350	0	0	0	0	0	0
8	718 Chemicals	29,060	0	29,060	29,060	0	29,060	0	0	0	0	0	0
9	720 Materials & Supplies	131,928	0	131,928	128,214	0	128,214	1,139	0	1,139	2,575	0	2,575
10	731 Contractual Services - Eng.	6,676	0	6,676	6,245	0	6,245	0	0	0	431	0	431
11	732 Contractual Services - Acct.	2,289	0	2,289	0	0	0	0	0	0	2,289	0	2,289
12	733 Contractual Services - Legal	1,379	0	1,379	0	0	0	0	0	0	1,379	0	1,379
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	15,770	0	15,770	12,213	0	12,213	0	0	0	3,557	0	3,557
15	741 Rental of Real Building/Real Property	2,046	0	2,046	0	0	0	0	0	0	2,046	0	2,046
16	742 Rental of Equipment	1,134	0	1,134	1,040	0	1,040	0	0	0	94	0	94
17	750 Transportation Expense	11,168	0	11,168	9,362	0	9,362	805	0	805	1,001	0	1,001
18	756 Insurance - Vehicle	1,569	0	1,569	0	0	0	0	0	0	1,569	0	1,569
19	757 Insurance - General Liability	3,225	0	3,225	0	0	0	0	0	0	3,225	0	3,225
20	758 Insurance - Workman's Comp	5,510	0	5,510	4,173	0	4,173	369	0	369	968	0	968
21	759 Insurance - Other	320	0	320	0	0	0	0	0	0	320	0	320
22	760 Advertising Expense	349	0	349	0	0	0	0	0	0	349	0	349
23	766 Reg. Comm. Exp. - Rate Case Amort.	13,668	0	13,668	0	0	0	0	0	0	13,668	0	13,668
24	767 Reg. Comm. Exp. - Other	777	0	777	0	0	0	0	0	0	777	0	777
25	770 Bad Debt Expense	2,802	0	2,802	0	0	0	2,802	0	2,802	0	0	0
26	775 Miscellaneous Expenses	39,680	0	39,680	16,775	0	16,775	7,028	0	7,028	15,877	0	15,877
27	TOTAL SEWER O & M EXPENSES	852,791	0	852,791	696,199	0	696,199	37,950	0	37,950	118,642	0	118,642

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.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-6(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(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	701.1-.8 Salaries & Wages - Employees	25,457	22,966	26,630	25,620	26,143	25,437	26,302	26,110	25,458	26,285	25,449	26,183	307,999	0	307,999
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	6,322	5,703	6,613	6,362	6,492	6,317	6,532	6,484	6,322	6,522	6,320	6,497	76,487	0	76,487
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	5,220	4,510	5,180	5,480	5,950	3,200	2,520	2,700	2,520	2,700	2,700	2,420	45,080	0	45,080
6	715.1-.8 Purchased Power	15,805	16,492	17,339	16,308	11,507	10,826	10,047	10,407	9,826	9,038	10,625	13,306	151,525	0	151,525
7	716.1-.8 Fuel for Power Production	0	1,000	0	0	0	0	0	0	1,350	0	0	0	2,350	0	2,350
8	718.1-.8 Chemicals	1,300	4,230	4,770	1,870	1,630	1,790	2,080	1,700	4,630	2,910	910	1,040	29,060	0	29,060
9	720.1-.8 Materials & Supplies	8,294	8,245	8,308	8,281	18,276	18,271	17,051	17,036	7,037	7,047	7,038	7,043	131,927	0	131,927
10	731.1-.8 Contractual Services - Eng.	560	554	557	557	556	556	556	556	556	557	555	556	6,676	0	6,676
11	732.1-.8 Contractual Services - Acct.	188	181	196	196	193	190	192	192	190	194	187	190	2,289	0	2,289
12	733.1-.8 Contractual Services - Legal	113	109	118	118	116	115	116	116	114	117	113	114	1,379	0	1,379
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	3,192	1,013	1,071	1,337	930	926	1,443	927	1,229	1,338	1,130	1,233	15,769	0	15,769
15	741.1-.8 Rental of Real Building/Real Property	168	162	175	175	172	170	172	172	170	173	167	170	2,046	0	2,046
16	742.1-.8 Rental of Equipment	26	127	126	26	126	126	26	126	126	26	126	126	1,134	0	1,134
17	750.1-.8 Transportation Expense	934	920	938	932	931	929	933	931	929	933	928	931	11,189	0	11,189
18	756.1-.8 Insurance - Vehicle	129	124	135	134	132	130	132	132	130	133	129	130	1,569	0	1,569
19	757.1-.8 Insurance - General Liability	265	255	277	276	271	268	270	271	267	273	263	267	3,225	0	3,225
20	758.1-.8 Insurance - Workman's Comp (2)	455	411	476	458	468	455	471	467	455	470	455	468	5,510	0	5,510
21	759.1-.8 Insurance - Other	26	25	27	27	27	27	27	27	27	27	26	27	320	0	320
22	760.1-.8 Advertising Expense	29	28	30	30	29	29	29	29	29	30	29	29	349	0	349
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	1,125	1,081	1,172	1,170	1,150	1,137	1,146	1,147	1,133	1,158	1,116	1,133	13,668	0	13,668
24	767.1-.8 Reg. Comm. Exp. - Other	64	61	67	66	65	65	65	65	64	66	63	64	777	0	777
25	770.1-.8 Bad Debt Expense	234	214	237	235	236	233	239	237	231	240	231	236	2,802	0	2,802
26	775.1-.8 Miscellaneous Expenses	3,420	3,159	3,458	3,309	3,289	3,262	3,347	3,269	3,271	3,331	3,273	3,291	39,880	0	39,880
27	TOTAL SEWER O & M EXPENSES	73,330	71,569	77,901	72,952	78,692	74,460	73,697	73,104	66,266	63,549	61,834	65,436	852,790	0	852,790

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.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-6(S)
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	701.1-.6 Salaries & Wages - Employees	19,280	17,114	20,246	19,257	19,853	19,223	20,005	19,827	19,274	19,916	19,330	19,940	233,266	0	233,266
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	4,788	4,250	5,028	4,782	4,930	4,774	4,968	4,924	4,787	4,946	4,800	4,952	57,929	0	57,929
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	5,220	4,510	5,180	5,460	5,950	3,200	2,520	2,700	2,520	2,700	2,700	2,420	45,080	0	45,080
6	715.1-.6 Purchased Power	15,720	16,410	17,250	16,220	11,420	10,740	9,960	10,320	9,740	8,950	10,540	13,220	150,490	0	150,490
7	716.1-.6 Fuel for Power Production	0	1,000	0	0	0	0	0	0	1,350	0	0	0	2,350	0	2,350
8	718.1-.6 Chemicals	1,300	4,230	4,770	1,870	1,630	1,790	2,080	1,700	4,830	2,910	910	1,040	29,080	0	29,080
9	720.1-.6 Materials & Supplies	7,987	7,954	7,991	7,965	17,963	17,962	16,738	16,725	6,730	6,732	6,734	6,733	128,214	0	128,214
10	731.1-.6 Contractual Services - Eng.	525	520	520	520	520	520	520	520	520	520	520	520	6,245	0	6,245
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	2,699	732	766	1,033	631	830	1,144	626	934	1,035	639	939	12,213	0	12,213
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	20	120	120	20	120	120	20	120	120	20	120	120	1,040	0	1,040
17	750.1-.6 Transportation Expense	784	779	784	779	779	779	781	779	779	780	780	780	9,382	0	9,382
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	345	308	362	345	355	344	358	355	345	358	346	357	4,173	0	4,173
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	1,525	1,367	1,503	1,360	1,362	1,358	1,416	1,342	1,376	1,394	1,367	1,393	16,775	0	16,775
27	TOTAL SEWER DIRECT O & M EXPENSES	60,393	59,293	64,520	59,612	65,513	61,440	60,511	59,940	53,306	50,251	49,016	52,403	696,199	0	696,199

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 [illegible] due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.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-6(S)
Page 4 of 9
Preparer: Kimball

Line No.	(1) Account No.	Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sep	(11) Oct	(12) Nov	(13) Dec	(14) TOTAL ALLOCATED CUST ACCTS EXP (.7) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.7	Salaries & Wages - Employees	1,723	1,573	1,743	1,731	1,735	1,712	1,760	1,741	1,697	1,763	1,700	1,738	20,616	0	20,616
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	428	391	433	430	431	425	437	432	421	438	422	431	5,120	0	5,120
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	*Purchased Power*	6	5	6	6	6	6	6	6	6	6	6	6	72	0	72
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	95	87	96	96	96	95	97	96	94	97	94	96	1,139	0	1,139
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	*Contractual Services - Acct.*	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	67	61	68	68	68	67	69	68	66	69	66	66	805	0	805
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	31	28	31	31	31	31	31	31	30	32	30	31	369	0	369
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	234	214	237	235	236	233	239	237	231	240	231	236	2,802	0	2,802
26	775.7	Miscellaneous Expenses	588	536	594	590	591	584	600	593	578	601	580	592	7,026	0	7,026
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	3,173	2,896	3,209	3,186	3,193	3,152	3,240	3,204	3,123	3,245	3,130	3,198	37,950	0	37,950

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.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-6(S)
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 EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	4,454	4,278	4,640	4,631	4,555	4,501	4,537	4,542	4,467	4,585	4,419	4,488	54,115	0	54,115
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	1,106	1,062	1,152	1,150	1,131	1,118	1,127	1,128	1,114	1,139	1,097	1,114	13,438	0	13,438
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	79	76	83	82	81	80	81	81	80	82	79	80	963	0	963
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	212	204	221	220	217	214	216	216	213	218	210	213	2,575	0	2,575
10	731.8	Contractual Services - Eng.	35	34	37	37	36	36	36	36	36	37	35	36	431	0	431
11	732.8	Contractual Services - Acct.	186	181	196	196	193	190	192	192	190	194	187	190	2,289	0	2,289
12	733.8	Contractual Services - Legal	113	109	118	118	116	115	116	116	114	117	113	114	1,379	0	1,379
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	293	281	305	304	299	296	298	299	295	301	290	296	3,557	0	3,557
15	741.8	Rental of Real Building/Real Property	168	162	175	175	172	170	172	172	170	173	167	170	2,046	0	2,046
16	742.8	Rental of Equipment	8	7	8	8	8	8	8	8	8	8	8	8	94	0	94
17	750.8	Transportation Expense	82	79	86	86	84	83	84	84	83	85	82	83	1,001	0	1,001
18	756.8	Insurance - Vehicle	129	124	135	134	132	130	132	132	130	133	128	130	1,569	0	1,569
19	757.8	Insurance - General Liability	265	255	277	276	271	268	270	271	267	273	263	267	3,225	0	3,225
20	758.8	Insurance - Workman's Comp	80	77	83	83	81	81	81	81	80	82	79	80	968	0	968
21	759.8	Insurance - Other	26	25	27	27	27	27	27	27	27	27	26	27	320	0	320
22	760.8	Advertising Expense	29	28	30	30	29	29	29	29	29	30	29	29	349	0	349
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	1,125	1,081	1,172	1,170	1,150	1,137	1,146	1,147	1,133	1,158	1,116	1,133	13,668	0	13,668
24	767.8	Reg. Comm. Exp. - Other	64	61	67	66	65	65	65	65	64	66	63	64	777	0	777
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	1,307	1,255	1,361	1,359	1,336	1,321	1,331	1,333	1,316	1,345	1,297	1,316	15,877	0	15,877
27		TOTAL SEWER ALLOCATED A & G EXPENSES	9,764	9,379	10,173	10,154	9,986	9,868	9,946	9,959	9,837	10,053	9,686	9,835	118,642	0	118,642

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 due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.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-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(S)

Line No.	(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
			TOTAL UTILITY ADJUSTMENTS TO O & M EXPENSES										
1	701.1-.8 Salaries & Wages - Employees	307,999	0	0	0	0	0	0	0	0	0	0	307,999
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits	76,487	0	0	0	0	0	0	0	0	0	0	76,487
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	45,080	0	0	0	0	0	0	0	0	0	0	45,080
6	715.1-.8 Purchased Power	151,525	0	0	0	0	0	0	0	0	0	0	151,525
7	716.1-.8 Fuel for Power Production	2,350	0	0	0	0	0	0	0	0	0	0	2,350
8	718.1-.8 Chemicals	29,080	0	0	0	0	0	0	0	0	0	0	29,080
9	720.1-.8 Materials & Supplies	131,928	0	0	0	0	0	0	0	0	0	0	131,928
10	731.1-.8 Contractual Services - Eng.	6,676	0	0	0	0	0	0	0	0	0	0	6,676
11	732.1-.8 Contractual Services - Acct.	2,289	0	0	0	0	0	0	0	0	0	0	2,289
12	733.1-.8 Contractual Services - Legal	1,379	0	0	0	0	0	0	0	0	0	0	1,379
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	15,770	0	0	0	0	0	0	0	0	0	0	15,770
15	741.1-.8 Rental of Real Building/Real Property	2,046	0	0	0	0	0	0	0	0	0	0	2,046
16	742.1-.8 Rental of Equipment	1,134	0	0	0	0	0	0	0	0	0	0	1,134
17	750.1-.8 Transportation Expense	11,168	0	0	0	0	0	0	0	0	0	0	11,168
18	756.1-.8 Insurance - Vehicle	1,569	0	0	0	0	0	0	0	0	0	0	1,569
19	757.1-.8 Insurance - General Liability	3,225	0	0	0	0	0	0	0	0	0	0	3,225
20	758.1-.8 Insurance - Workman's Comp	5,510	0	0	0	0	0	0	0	0	0	0	5,510
21	759.1-.8 Insurance - Other	320	0	0	0	0	0	0	0	0	0	0	320
22	760.1-.8 Advertising Expense	349	0	0	0	0	0	0	0	0	0	0	349
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	13,668	0	0	0	0	0	0	0	0	0	0	13,668
24	767.1-.8 Reg. Comm. Exp. - Other	777	0	0	0	0	0	0	0	0	0	0	777
25	770.1-.8 Bad Debt Expense	2,802	0	0	0	0	0	0	0	0	0	0	2,802
26	775.1-.8 Miscellaneous Expenses	39,680	0	0	0	0	0	0	0	0	0	0	39,680
27	TOTAL SEWER O & M EXPENSES	852,791	0	0	0	0	0	0	0	0	0	0	852,791

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.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 last year O & M expenses.

FPSC
Schedule: B-6(S)
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Preparer: Kimball
Recap Schedule B-2(S)

	(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										Net Adjustments	Total Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	233,268	0	0	0	0	0	0	0	0	0	0	233,268
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	57,929	0	0	0	0	0	0	0	0	0	0	57,929
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	45,080	0	0	0	0	0	0	0	0	0	0	45,080
6	715.1-.6 Purchased Power	150,490	0	0	0	0	0	0	0	0	0	0	150,490
7	716.1-.6 Fuel for Power Production	2,350	0	0	0	0	0	0	0	0	0	0	2,350
8	718.1-.6 Chemicals	29,060	0	0	0	0	0	0	0	0	0	0	29,060
9	720.1-.6 Materials & Supplies	128,214	0	0	0	0	0	0	0	0	0	0	128,214
10	731.1-.6 Contractual Services - Eng.	6,245	0	0	0	0	0	0	0	0	0	0	6,245
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	12,213	0	0	0	0	0	0	0	0	0	0	12,213
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	1,040	0	0	0	0	0	0	0	0	0	0	1,040
17	750.1-.6 Transportation Expense	9,362	0	0	0	0	0	0	0	0	0	0	9,362
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	4,173	0	0	0	0	0	0	0	0	0	0	4,173
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	16,775	0	0	0	0	0	0	0	0	0	0	16,775
27	TOTAL SEWER DIRECT O & M EXPENSES	696,199	0	0	0	0	0	0	0	0	0	0	696,199

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.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-6(S)
Page 8 of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
1	701.7	Salaries & Wages - Employees	20,616	0	0	0	0	0	0	0	0	0	0	20,616
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	5,120	0	0	0	0	0	0	0	0	0	0	5,120
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	72	0	0	0	0	0	0	0	0	0	0	72
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	1,139	0	0	0	0	0	0	0	0	0	0	1,139
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	805	0	0	0	0	0	0	0	0	0	0	805
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	369	0	0	0	0	0	0	0	0	0	0	369
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	2,802	0	0	0	0	0	0	0	0	0	0	2,802
26	775.7	Miscellaneous Expenses	7,028	0	0	0	0	0	0	0	0	0	0	7,028
27		TOTAL SEWER CUSTOMER ACCOUNT EXPENSES	37,950	0	0	0	0	0	0	0	0	0	0	37,950

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.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-6(S)
Page 9 of 9
Preparer: Kimball

Line No.	(1) Account No. and Name		(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
1	701.8	Salaries & Wages - Employees	54,115	0	0	0	0	0	0	0	0	0	0	54,115
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	13,438	0	0	0	0	0	0	0	0	0	0	13,438
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	983	0	0	0	0	0	0	0	0	0	0	983
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	2,575	0	0	0	0	0	0	0	0	0	0	2,575
10	731.8	Contractual Services - Eng.	431	0	0	0	0	0	0	0	0	0	0	431
11	732.8	Contractual Services - Acct.	2,289	0	0	0	0	0	0	0	0	0	0	2,289
12	733.8	Contractual Services - Legal	1,379	0	0	0	0	0	0	0	0	0	0	1,379
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	3,557	0	0	0	0	0	0	0	0	0	0	3,557
15	741.8	Rental of Real Building/Real Property	2,046	0	0	0	0	0	0	0	0	0	0	2,046
16	742.8	Rental of Equipment	94	0	0	0	0	0	0	0	0	0	0	94
17	750.8	Transportation Expense	1,001	0	0	0	0	0	0	0	0	0	0	1,001
18	756.8	Insurance - Vehicle	1,569	0	0	0	0	0	0	0	0	0	0	1,569
19	757.8	Insurance - General Liability	3,225	0	0	0	0	0	0	0	0	0	0	3,225
20	758.8	Insurance - Workman's Comp	988	0	0	0	0	0	0	0	0	0	0	988
21	759.8	Insurance - Other	320	0	0	0	0	0	0	0	0	0	0	320
22	760.8	Advertising Expense	349	0	0	0	0	0	0	0	0	0	0	349
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	13,668	0	0	0	0	0	0	0	0	0	0	13,668
24	767.8	Reg. Comm. Exp. - Other	777	0	0	0	0	0	0	0	0	0	0	777
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	15,877	0	0	0	0	0	0	0	0	0	0	15,877
27	TOTAL SEWER A & G EXPENSES		118,642	0	0	0	0	0	0	0	0	0	0	118,642

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 [illegible] due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.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-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.8	Salaries & Wages - Employees	314,511	307,999	(6,512)	(2.07%)
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	75,369	76,487	1,088	1.48%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	44,164	45,080	916	2.07%
6	715.1-.8	Purchased Power	151,392	151,525	133	0.09%
7	716.1-.8	Fuel for Power Production	2,473	2,350	(123)	(4.97%)
8	718.1-.8	Chemicals	10,926	29,060	18,134	165.97%
9	720.1-.8	Materials & Supplies	110,076	131,928	21,851	19.85%
10	731.1-.8	Contractual Services - Eng.	6,240	6,676	436	6.99%
11	732.1-.8	Contractual Services - Acct.	2,215	2,289	74	3.33%
12	733.1-.8	Contractual Services - Legal	1,755	1,379	(377)	(21.48%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	27,320	15,770	(11,550)	(42.28%)
15	741.1-.8	Rental of Real Building/Real Property	1,912	2,046	134	7.00%
16	742.1-.8	Rental of Equipment	1,564	1,134	(430)	(27.51%)
17	750.1-.8	Transportation Expense	10,856	11,168	312	2.87%
18	756.1-.8	Insurance - Vehicle	1,454	1,569	115	7.91%
19	757.1-.8	Insurance - General Liability	3,326	3,225	(101)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	5,599	5,510	(89)	(1.59%)
21	759.1-.8	Insurance - Other	302	320	18	6.05%
22	760.1-.8	Advertising Expense	358	349	(9)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	13,668	13,668	0	0.00%
24	767.1-.8	Reg. Comm. Exp. - Other	1,179	777	(402)	(34.12%)
25	770.1-.8	Bad Debt Expense	1,619	2,802	1,183	73.07%
26	775.1-.8	Miscellaneous Expenses	32,739	39,680	6,941	21.20%
27	TOTAL SEWER O & M EXPENSES		821,035	852,791	31,752	3.87%
28	TOTAL (LESS ACCTS 766 & 767)		806,188	836,346	32,154	3.99%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.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-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.6	Salaries & Wages - Employees	241,988	233,268	(8,720)	(3.60%)
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	58,005	57,929	(76)	(0.13%)
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	44,164	45,080	916	2.07%
6	715.1-.6	Purchased Power	150,464	150,490	26	0.02%
7	716.1-.6	Fuel for Power Production	2,473	2,350	(123)	(4.97%)
8	718.1-.6	Chemicals	10,926	29,060	18,134	165.97%
9	720.1-.6	Materials & Supplies	106,134	128,214	22,080	20.80%
10	731.1-.6	Contractual Services - Eng.	6,240	6,245	5	0.08%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	21,204	12,213	(8,991)	(42.40%)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	1,442	1,040	(402)	(27.88%)
17	750.1-.6	Transportation Expense	9,692	9,362	(330)	(3.40%)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	4,308	4,173	(135)	(3.13%)
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	14,244	16,775	2,531	17.77%
27	TOTAL SEWER O & M EXPENSES		671,284	696,199	24,915	3.71%
28	TOTAL (LESS ACCTS 766 & 767)		671,284	696,199	24,915	3.71%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.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-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.7	Salaries & Wages - Employees	21,320	20,616	(704)	(3.30%)
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	5,110	5,120	9	0.18%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	81	72	(10)	(11.92%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	1,275	1,139	(137)	(10.72%)
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	185	0	(185)	(100.00%)
16	742.1-.7	Rental of Equipment	4	0	(4)	(100.00%)
17	750.1-.7	Transportation Expense	520	805	285	54.91%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	379	369	(11)	(2.81%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	1,619	2,802	1,183	73.07%
26	775.1-.7	Miscellaneous Expenses	1,520	7,028	5,508	362.27%
27		**TOTAL SEWER O & M EXPENSES**	32,013	37,950	5,934	18.54%
28		**TOTAL (LESS ACCTS 766 & 767)**	32,013	37,950	5,934	18.54%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.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-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.8	Salaries & Wages - Employees	51,203	54,115	2,912	5.69%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	12,273	13,438	1,165	9.49%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	847	963	116	13.73%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	2,667	2,575	(92)	(3.45%)
10	731.1-.8	Contractual Services - Eng.	0	431	431	100.00%
11	732.1-.8	Contractual Services - Acct.	2,215	2,289	74	3.33%
12	733.1-.8	Contractual Services - Legal	1,756	1,379	(377)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	6,116	3,557	(2,559)	(41.85%)
15	741.1-.8	Rental of Real Building/Real Property	1,727	2,046	319	18.49%
16	742.1-.8	Rental of Equipment	118	94	(24)	(20.30%)
17	750.1-.8	Transportation Expense	644	1,001	357	55.34%
18	756.1-.8	Insurance - Vehicle	1,454	1,569	115	7.91%
19	757.1-.8	Insurance - General Liability	3,326	3,225	(101)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	911	968	57	6.22%
21	759.1-.8	Insurance - Other	302	320	18	6.05%
22	760.1-.8	Advertising Expense	358	349	(9)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	13,668	13,668	0	0.00%
24	767.1-.8	Reg. Comm. Exp. - Other	1,179	777	(402)	(34.12%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	16,974	15,877	(1,097)	(6.46%)
27	TOTAL SEWER O & M EXPENSES		117,738	118,642	903	0.77%
28	TOTAL (LESS ACCTS 766 & 767)		102,891	104,197	1,305	1.27%

NOTE: See Volume II for variance explanations.

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(S)
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 9:36 AM B09S.XLS

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					

Line No.	Amortization of Rate Case Expense:		(A) Total	(B) Sewer
15				
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	Uniform	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	$13,868
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 SEWER 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(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Sewer 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 9:37 AM B11S.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(S)
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 Base	Recap Schedules
11			
12	(A) Deferred Taxes	Avg Gross Plant, CIAC Activity, Avg. No. of Customers (Total Company)	A-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-6 (S)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (S)
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-6 (S)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER 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-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1995 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1995 DEPRECIATION EXPENSE Per Books	(6) 1995 DEPRECIATION EXPENSE Utility Adjustment	(7) 1995 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1995 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	4,944	40	2.50%	124	0	124	0.00%	0	124
4	389.1 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	3,479	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	0	32	3.13%	0	0	0	0.00%	0	0
8	360.2 Collection Sewers - Force	344,137	30	3.33%	11,460	0	11,460	0.00%	0	11,460
9	361.2 Collection Sewers - Gravity	2,454,583	45	2.22%	54,492	0	54,492	0.00%	0	54,492
10	362.2 Special Collecting	275	40	2.50%	7	0	7	0.00%	0	7
11	363.2 Services to Customers	282,225	38	2.63%	7,423	0	7,423	0.00%	0	7,423
12	364.2 Flow Measuring Devices	111,199	5	20.00%	22,240	0	22,240	0.00%	0	22,240
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	43,027	32	3.13%	1,347	0	1,347	0.00%	0	1,347
18	370.3 Receiving Wells	132,277	30	3.33%	4,405	0	4,405	0.00%	0	4,405
19	371.3 Pumping Equipment	937,549	18	5.56%	52,128	0	52,128	0.00%	0	52,128
20	389.3 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	8,798	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	3,368,891	32	3.13%	105,446	0	105,446	22.00%	23,198	82,248
24	380.4 Treatment & Disposal	8,963,329	18	5.56%	498,361	0	498,361	22.00%	109,639	388,722
25	381.4 Plant Sewers	571,960	35	2.86%	16,358	0	16,358	22.00%	3,599	12,759
26	382.4 Outfall Sewer Lines	2,729,977	30	3.33%	90,908	0	90,908	0.00%	0	90,908
27	389.4 Other Plant & Misc. Equipment	2,606,080	18	5.56%	144,898	0	144,898	22.00%	31,878	113,020
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	6,053	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	57,200	40	2.50%	1,430	0	1,430	0.00%	0	1,430
31	390.5 Office Furniture & Equipment	35,287	15	6.67%	2,354	0	2,354	0.00%	0	2,354
32	390.51 Computer Equipment	85,488	6	16.67%	14,251	0	14,251	0.00%	0	14,251
33	391.5 Transportation Equipment	51,064	6	16.67%	8,512	0	8,512	0.00%	0	8,512
34	392.5 Stores Equipment	543	18	5.56%	30	0	30	0.00%	0	30
35	393.5 Tools, Shop & Garage Equipment	19,371	16	6.25%	1,211	0	1,211	0.00%	0	1,211
36	394.5 Laboratory Equipment	11,713	15	6.67%	781	0	781	0.00%	0	781
37	395.5 Power Operated Equipment	18,586	12	8.33%	1,548	0	1,548	0.00%	0	1,548
38	396.5 Communication Equipment	9,636	10	10.00%	964	0	964	0.00%	0	964
39	397.5 Miscellaneous Equipment	4,512	15	6.67%	301	0	301	0.00%	0	301
40	398.5 Other Tangible Plant	3,582	10	10.00%	358	0	358	0.00%	0	358
41	**INTANGIBLE PLANT**	4,944		2.50%	124	0	124	0.00%	0	124
42	**COLLECTION PLANT**	3,195,899		2.99%	95,621	0	95,621	0.00%	0	95,621
43	**SYSTEM PUMPING PLANT**	1,112,852		5.20%	57,879	0	57,879	0.00%	0	57,879
44	**TREATMENT AND DISPOSAL PLANT**	18,249,035		4.69%	855,972	0	855,972	19.66%	168,314	687,658
45	**GENERAL PLANT**	303,034		10.47%	31,740	0	31,740	0.00%	0	31,740
46	**TOTAL DEPRECIATION EXPENSE**	22,865,764		4.55%	1,041,335	0	1,041,335	16.16%	168,314	873,021
47	**LESS: AMORTIZATION OF CIAC**				(189,485)	0	(189,485)		0	(189,485)
48	**NET DEPRECIATION EXPENSE - SEWER**				851,850	0	851,850		168,314	683,536

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER 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 Avg. [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-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
				1995 CIAC AMORTIZATION EXPENSE			1995 USED & USEFUL CIAC AMORTIZATION EXPENSE		
	SEWER						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	3,819,963	4.79%	173,397	0	173,397	0.00%	0	173,397
2	Line/Main Extension Fees	253,771	3.17%	8,045	0	8,045	0.00%	0	8,045
3	Contributed Lines	430,343	3.17%	13,642	0	13,642	0.00%	0	13,642
4	Contributed Property Other Than Lines	(155,334)	4.48%	(6,959)	0	(6,959)	0.00%	0	(6,959)
5	Service Installation Fees	51,730	2.63%	1,360	0	1,360	0.00%	0	1,360
6	TOTAL SEWER CIAC AMORT. EXPENSE	4,200,493		189,485	0	189,485		0	189,485

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER 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-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER 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	364.2 Flow Measuring Devices	111,199	22,240	20.00%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	3,368,891	105,446	3.13%
5	380.4 Treatment & Disposal	8,963,329	498,361	5.56%
6	381.4 Plant Sewers	571,960	16,358	2.86%
7	382.4 Outfall Sewer Lines	2,729,977	90,908	3.33%
8	389.4 Other Plant & Misc. Equipment	2,606,080	144,898	5.56%
9	**COMPOSITE RATE**	18,351,436	878,212	4.79%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	0	0	0.00%
12	360.2 Collection Sewers - Force	344,137	11,460	3.33%
13	361.2 Collection Sewers - Gravity	2,454,583	54,492	2.22%
14	362.2 Special Collecting	275	7	2.50%
15	389.2 Other Plant & Misc. Equipment	0	0	0.00%
16	354.3 Structures & Improvements	43,027	1,347	3.13%
17	370.3 Receiving Wells	132,277	4,405	3.33%
18	371.3 Pumping Equipment	937,549	52,128	5.56%
19	389.3 Other Plant & Misc. Equipment	0	0	5.56%
20	**COMPOSITE RATE**	3,911,848	123,838	3.17%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	282,225	7,423	2.63%
23	**COMPOSITE RATE**	282,225	7,423	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	18,351,436	878,212	4.79%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	3,911,848	123,838	3.17%
27	Service Installation Fees (Line 23)	282,225	7,423	2.63%
28	**COMPOSITE RATE**	22,545,509	1,009,472	4.48%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(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%)**	133,669	0	133,669	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	24,640	0	24,640	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	24,640	0	24,640		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	388,086	0	388,086		
8	Non-used & Useful Property Tax Add-back (1)		7,957	7,957		
9	Adjusted Real Estate & Personal Property Tax	388,086	7,957	396,043		
10	Non-used & Useful Percent			14.93%	A-6(S)7/7	
11	Non-used & Useful Amount		(59,129)	(59,129)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	388,086	(51,172)	336,914		
14	**OTHER:**	0	0	0		
15	(Adjustments)	0	0	0		
16		0	0	0		
17		0	0	0		
18	**TOTAL**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	546,395	(51,172)	495,223		B-2(S)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 SEWER 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-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	2,970,429	0	2,970,429	B-4(S)
3	Less:				
4	O & M Expenses	852,791	0	852,791	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	683,536	0	683,536	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	546,395	(51,172)	495,223	B-15(S)
8	Pre-Tax Operating Expenses	2,082,722	(51,172)	2,031,550	
9	**PRE-TAX OPERATING INCOME**	887,707	51,172	938,879	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	887,707	51,172	938,879	
12	Less:				
13	Interest Expense:				
14	Rate Base	11,203,028	(6,877)	11,196,151	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	565,753	(347)	565,406	C-3
17	Net Taxable Income (L11 - L16)	321,954	51,519	373,473	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	124,194	19,873	144,067	
20	Less:				
21	Parent Debt Adjustment	35,899	0	35,899	C-1(S)
22	Investment Tax Credit	5,722	0	5,722	C-7(S)
23	**TOTAL INCOME TAXES**	82,573	19,873	102,446	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(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 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

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 Expense (%)	16.16%	0.00%	16.16%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

SCHEDULE OF SEWER 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-2 (S)
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	183,589	0	183,589	A-6 (S)
2	Utility Land & Land Rights	21,699	0	21,699	A-6 (S)
3	Non-Used and Useful	(6,396)	0	(6,396)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(122,373)	0	(122,373)	A-10 (S)
6	CIAC	(72,310)	0	(72,310)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	29,999	0	29,999	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(725)	0	(725)	Vol. II
13	Deferred Taxes	(3,291)	0	(3,291)	C-7 (S)
14	Working Capital Allowance	2,098	0	2,098	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	32,290	0	32,290	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
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-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
37	1.	0	0	
38				
39	2.	0	0	
40				
41				
42		0	0	
43				
44	**SUBTOTAL**	0	0	

5/30/95 8:02 AM A03S1.XLS

Note: May not cross foot due to rounding

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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 (S)
2	1.	0	0	
3				
4	2.	0	0	
5		0	0	
6				
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11		0	0	
12				
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17		0	0	
18				
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23		0	0	
24				
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29		0	0	
30				
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	0	0	

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 these costs.

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

Line No.	(1) Description	(2) Sewer 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 SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer 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	08/30/93 Balance Per Docket No. 940091-WS, Order No. PSC-95-0268-FOF-WS Dated 02/28/95		181,901
17	Utility Adjustment to ordered balance (1)		0
18	1993 Additions		3,963
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	0
21	1993 Net Additions		3,963
22	12/31/93 Balance		185,864
23			
24			
25	1994 Additions		0
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		0
29	12/31/94 Balance		185,864
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	17,714
32	1995 Additions		3,621
33	1995 Retirements		202
34	1995 Adjustments		0
35	1995 Net Additions		3,419
36	12/31/95 Balance		206,997
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 SEWER 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 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-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

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	351.1 Organization	5,150	0	0	0	5,150	0	5,150	5,150	0	5,150
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	21,200	0	0	0	21,200	0	21,200	21,200	0	21,200
7	354.2 Structures & Improvements	4,307	0	0	0	4,307	0	4,307	4,307	0	4,307
8	360.2 Collection Sewers - Force	6,111	73	0	73	6,184	0	6,184	6,148	0	6,148
9	361.2 Collection Sewers - Gravity	36,941	0	0	0	36,941	0	36,941	36,941	0	36,941
10	362.2 Special Collecting	0	35	0	35	35	0	35	17	0	17
11	363.2 Services to Customers	30,491	0	0	0	30,491	0	30,491	30,491	0	30,491
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	27,500	0	0	0	27,500	0	27,500	27,500	0	27,500
19	371.3 Pumping Equipment	4,946	0	0	0	4,946	0	4,946	4,946	0	4,946
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	0	228	0	228	228	0	228	114	0	114
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	35,987	0	0	0	35,987	0	35,987	35,987	0	35,987
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	13,231	0	0	0	13,231	0	13,231	13,231	0	13,231
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	385	0	0	0	385	0	385	385	0	385
30	354.5 Structures & Improvements	3,429	416	(5)	411	3,840	0	3,840	3,635	0	3,635
31	390.5 Office Furniture & Equipment	2,092	300	0	300	2,392	0	2,392	2,242	0	2,242
32	390.51 Computer Equipment	5,154	555	0	555	5,710	0	5,710	5,432	0	5,432
33	391.5 Transportation Equipment	3,136	406	(191)	217	3,353	0	3,353	3,245	0	3,245
34	392.5 Stores Equipment	34	1	0	1	35	0	35	34	0	34
35	393.5 Tools, Shop & Garage Equipment	1,172	117	(0)	117	1,289	0	1,289	1,231	0	1,231
36	394.5 Laboratory Equipment	333	823	0	823	1,156	0	1,156	744	0	744
37	395.5 Power Operated Equipment	1,162	38	(1)	37	1,200	0	1,200	1,181	0	1,181
38	396.5 Communication Equipment	529	167	0	167	696	0	696	612	0	612
39	397.5 Miscellaneous Equipment	280	19	(5)	14	294	0	294	287	0	287
40	398.5 Other Tangible Plant	8	440	0	440	447	0	447	228	0	228
41	**INTANGIBLE PLANT**	5,150	0	0	0	5,150	0	5,150	5,150	0	5,150
42	**COLLECTION PLANT**	99,050	108	0	108	99,158	0	99,158	99,104	0	99,104
43	**SYSTEM PUMPING PLANT**	32,446	0	0	0	32,446	0	32,446	32,446	0	32,446
44	**TREATMENT AND DISPOSAL PLANT**	49,218	228	0	228	49,446	0	49,446	49,332	0	49,332
45	**GENERAL PLANT**	17,714	3,264	(202)	3,062	20,796	0	20,796	19,255	0	19,255
46	**TOTAL PLANT IN SERVICE**	203,578	3,621	(202)	3,419	206,997	0	206,997	205,288	0	205,288
47	**LAND & LAND RIGHTS**	21,585	228	0	228	21,813	0	21,813	21,699	0	21,699
48	**TOTAL PIS LESS LAND**	181,994	3,393	(202)	3,190	185,184	0	185,184	183,589	0	183,589

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 from the prior year and the average balance.

FPSC
Schedule: A-8 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

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	351.1 Organization	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
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	21,200	21,200	21,200	21,200	21,200	21,200	21,200	21,200	21,200	21,200	21,200	21,200	21,200	0	21,200
7	354.2 Structures & Improvements	4,307	4,307	4,307	4,307	4,307	4,307	4,307	4,307	4,307	4,307	4,307	4,307	4,307	0	4,307
8	360.2 Collection Sewers - Force	6,111	6,111	6,111	6,111	6,111	6,161	6,161	6,161	6,161	6,161	6,161	6,161	6,184	73	6,148
9	361.2 Collection Sewers - Gravity	36,941	36,941	36,941	36,941	36,941	36,941	36,941	36,941	36,941	36,941	36,941	36,941	36,941	0	36,941
10	362.2 Special Collecting	0	0	0	0	0	24	24	24	24	24	24	24	35	35	17
11	363.2 Services to Customers	30,491	30,491	30,491	30,491	30,491	30,491	30,491	30,491	30,491	30,491	30,491	30,491	30,491	0	30,491
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	27,500	0	27,500
19	371.3 Pumping Equipment	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	4,946	0	4,946
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	155	155	155	155	155	155	155	228	228	114
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	35,987	35,987	35,987	35,987	35,987	35,987	35,987	35,987	35,987	35,987	35,987	35,987	35,987	0	35,987
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	13,231	13,231	13,231	13,231	13,231	13,231	13,231	13,231	13,231	13,231	13,231	13,231	13,231	0	13,231
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	385	385	385	385	385	385	385	385	385	385	385	385	385	0	385
30	354.5 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	3,940	411	3,635
31	390.5 Office Furniture & Equipment	2,092	2,094	2,098	2,102	2,105	2,106	2,240	2,241	2,241	2,241	2,241	2,241	2,392	300	2,242
32	390.51 Computer Equipment	5,154	5,158	5,165	5,172	5,178	5,181	5,429	5,429	5,429	5,429	5,429	5,429	5,710	555	5,432
33	391.5 Transportation Equipment	3,136	3,139	3,143	3,143	3,146	3,148	3,328	3,328	3,328	3,328	3,328	3,328	3,353	217	3,245
34	392.5 Stores Equipment	34	34	34	34	34	34	34	34	34	34	34	34	35	1	34
35	393.5 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	1,289	117	1,231
36	394.5 Laboratory Equipment	333	338	348	359	368	372	739	740	740	740	740	740	1,158	823	744
37	395.5 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
38	396.5 Communication Equipment	529	530	532	534	536	537	611	611	611	611	611	611	866	167	612
39	397.5 Miscellaneous Equipment	280	280	280	280	280	280	289	289	289	289	289	289	294	14	287
40	398.5 Other Tangible Plant	6	11	16	22	27	29	225	225	225	225	225	225	447	440	226
41	**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
42	**COLLECTION PLANT**	99,050	99,050	99,050	99,050	99,050	99,123	99,123	99,123	99,123	99,123	99,123	99,123	99,156	106	99,104
43	**SYSTEM PUMPING PLANT**	32,446	32,446	32,446	32,446	32,446	32,446	32,446	32,446	32,446	32,446	32,446	32,446	32,446	0	32,446
44	**TREATMENT AND DISPOSAL PLANT**	49,218	49,218	49,218	49,218	49,218	49,373	49,373	49,373	49,373	49,373	49,373	49,373	49,446	228	49,332
45	**GENERAL PLANT**	17,714	17,735	17,775	17,814	17,846	17,883	19,325	19,326	19,326	19,326	19,326	19,326	20,798	3,082	19,255
46	**TOTAL PLANT IN SERVICE**	203,578	203,599	203,639	203,678	203,710	203,955	205,418	205,421	205,421	205,421	205,421	205,421	206,997	3,419	205,288
47	**LAND & LAND RIGHTS**	21,585	21,585	21,585	21,585	21,585	21,740	21,740	21,740	21,740	21,740	21,740	21,740	21,813	228	21,699
48	**TOTAL PIS LESS LAND**	181,994	182,015	182,054	182,093	182,126	182,216	183,678	183,681	183,681	183,681	183,681	183,681	185,184	3,190	183,589

SCHEDULE OF SEWER 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 additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (5)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	50	0	0	0	0	0	0	24	73	37
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	24	0	0	0	0	0	0	11	35	17
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	155	0	0	0	0	0	0	73	228	114
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	3	5	6	4	2	185	0	0	0	0	0	208	411	206
31	390.5 Office Furniture & Equipment	2	4	4	3	2	134	0	0	0	0	0	152	300	150
32	390.51 Computer Equipment	4	7	8	6	3	248	1	0	0	0	0	281	555	278
33	391.5 Transportation Equipment	3	4	(0)	3	2	180	(0)	0	0	0	0	25	217	108
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
35	393.5 Tools, Shop & Garage Equipment	1	1	2	1	1	52	0	0	0	0	0	59	117	58
36	394.5 Laboratory Equipment	5	10	11	8	4	367	1	0	0	0	0	416	823	411
37	395.5 Power Operated Equipment	0	0	0	0	0	17	0	0	0	0	0	18	37	19
38	396.5 Communication Equipment	1	2	2	2	1	74	0	0	0	0	0	84	167	83
39	397.5 Miscellaneous Equipment	0	0	0	0	0	8	0	0	0	0	0	5	14	7
40	398.5 Other Tangible Plant	3	5	6	5	2	198	0	0	0	0	0	222	440	220
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	73	0	0	0	0	0	0	35	108	54
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	155	0	0	0	0	0	0	73	228	114
45	**GENERAL PLANT**	21	40	39	33	17	1,462	3	0	0	0	0	1,468	3,082	1,540
46	**TOTAL NET ADDITIONS**	21	40	39	33	245	1,462	3	0	0	0	0	1,576	3,419	1,708
47	**LAND & LAND RIGHTS**	0	0	0	0	155	0	0	0	0	0	0	73	228	114
48	**TOTAL PIS LESS LAND**	21	40	39	33	90	1,462	3	0	0	0	0	1,503	3,190	1,594

SCHEDULE OF SEWER 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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	50	0	0	0	0	0	0	24	73	37
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	24	0	0	0	0	0	0	11	35	17
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	155	0	0	0	0	0	0	73	228	114
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	3	5	6	4	2	186	0	0	0	0	0	210	416	208
31	390.5 Office Furniture & Equipment	2	4	4	3	2	134	0	0	0	0	0	152	300	150
32	390.51 Computer Equipment	4	7	8	6	3	248	1	0	0	0	0	281	555	278
33	391.5 Transportation Equipment	3	5	6	4	2	182	0	0	0	0	0	206	408	204
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	1	0
35	393.5 Tools, Shop & Garage Equipment	1	1	2	1	1	52	0	0	0	0	0	58	117	59
36	394.5 Laboratory Equipment	5	10	11	8	4	367	1	0	0	0	0	416	823	411
37	395.5 Power Operated Equipment	0	0	1	0	0	17	0	0	0	0	0	19	38	19
38	396.5 Communication Equipment	1	2	2	2	1	74	0	0	0	0	0	84	167	83
39	397.5 Miscellaneous Equipment	0	0	0	0	0	8	0	0	0	0	0	10	19	9
40	398.5 Other Tangible Plant	3	5	6	5	2	198	0	0	0	0	0	222	440	220
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	73	0	0	0	0	0	0	35	108	54
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	155	0	0	0	0	0	0	73	228	114
45	**GENERAL PLANT**	21	41	45	34	17	1,465	4	0	0	0	0	1,650	3,284	1,641
46	**TOTAL GROSS ADDITIONS**	21	41	45	34	245	1,465	4	0	0	0	0	1,768	3,821	1,909
47	**LAND & LAND RIGHTS**	0	0	0	0	155	0	0	0	0	0	0	73	228	114
48	**TOTAL PIS LESS LAND**	21	41	45	34	90	1,465	4	0	0	0	0	1,694	3,593	1,795

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

Company: SSU - Citrus / Spring Garden
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	5	5	2
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	1	6	1	0	2	0	0	0	0	0	181	191	96
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	4	5	2
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	1	6	1	0	2	0	0	0	0	0	191	202	100
46	TOTAL RETIREMENTS	0	1	6	1	0	2	0	0	0	0	0	191	202	100
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	1	6	1	0	2	0	0	0	0	0	191	202	100

SCHEDULE OF SEWER 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 adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	5,150	0.00%	0
3	352.1 Franchises	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	21,200	0.00%	0
7	354.2 Structures & Improvements	4,307	28.09%	1,210
8	360.2 Collection Sewers - Force	6,148	28.09%	1,727
9	361.2 Collection Sewers - Gravity	36,941	28.09%	10,378
10	362.2 Special Collecting	17	0.00%	0
11	363.2 Services to Customers	30,491	0.00%	0
12	364.2 Flow Measuring Devices	0	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	0	28.09%	0
18	370.3 Receiving Wells	27,500	28.09%	7,726
19	371.3 Pumping Equipment	4,946	28.09%	1,390
20	389.3 Other Plant & Misc. Equipment	0	28.09%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	114	0.00%	0
23	354.4 Structures & Improvements	0	0.00%	0
24	380.4 Treatment & Disposal	35,987	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	13,231	0.00%	0
27	389.4 Other Plant & Misc. Equipment	0	0.00%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	385	0.00%	0
30	354.5 Structures & Improvements	3,635	0.00%	0
31	390.5 Office Furniture & Equipment	2,242	0.00%	0
32	390.51 Computer Equipment	5,432	0.00%	0
33	391.5 Transportation Equipment	3,245	0.00%	0
34	392.5 Stores Equipment	34	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	1,231	0.00%	0
36	394.5 Laboratory Equipment	744	0.00%	0
37	395.5 Power Operated Equipment	1,181	0.00%	0
38	396.5 Communication Equipment	612	0.00%	0
39	397.5 Miscellaneous Equipment	287	0.00%	0
40	398.5 Other Tangible Plant	228	0.00%	0
41	INTANGIBLE PLANT	5,150	0.00%	0
42	COLLECTION PLANT	99,104	13.44%	13,315
43	SYSTEM PUMPING PLANT	32,446	28.10%	9,116
44	TREATMENT AND DISPOSAL PLANT	49,332	0.00%	0
45	GENERAL PLANT	19,255	0.00%	0
46	TOTAL PLANT IN SERVICE	205,288	10.93%	22,431
47	LAND & LAND RIGHTS	21,899	0.00%	0
48	TOTAL PIS LESS LAND	183,589	12.22%	22,431

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & 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 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

	(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	22,431	0	22,431	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(16,035)	0	(16,035)	A-10 (S)
4	CIAC	0	0	0	A-12 (S)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	6,396	0	6,396	

Note: May not cross foot due to rounding.

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

Company: SSU / Clows / 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.

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

Line No.	(1) Description	(2) Sewer 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

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum. Depr Year-End Balances
1	12/31/90 Balance		0
2			
3			
4	1991 Additions		0
5	1991 Retirements		0
6	1991 Adjustments		0
7	1991 Net Additions		0
8	12/31/91 Balance		0
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	12/31/92 Balance		0
16	09/30/93 Balance Per Docket No. 940081-WS, Order No. PSC-95-0288-FOF-WS Dated 02/28/95		102,272
17	Utility Adjustment to ordered balance (1)		0
18	1993 Additions		1,699
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	0
21	1993 Net Additions		1,699
22	12/31/93 Balance		103,971
23			
24			
25	1994 Additions		6,799
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		6,799
29	12/31/94 Balance		110,770
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	7,834
32	1995 Additions		7,740
33	1995 Retirements		202
34	1995 Adjustments		0
35	1995 Net Additions		7,537
36	12/31/95 Balance		126,141
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 8:20 AM A08S2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	3,690	129	3,819	0	3,819	3,755	0	3,755
3	352.1 Franchises	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	3,254	135	3,389	0	3,389	3,322	0	3,322
8	360.2 Collection Sewers - Force	4,709	205	4,914	0	4,914	4,812	0	4,812
9	361.2 Collection Sewers - Gravity	19,492	820	20,312	0	20,312	19,902	0	19,902
10	362.2 Special Collecting	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	18,035	802	18,837	0	18,837	18,436	0	18,436
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	27,500	916	28,416	0	28,416	27,958	0	27,958
19	371.3 Pumping Equipment	943	275	1,218	0	1,218	1,081	0	1,081
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	31,646	2,001	33,647	0	33,647	32,647	0	32,647
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	1,502	441	1,943	0	1,943	1,723	0	1,723
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	778	86	864	0	864	821	0	821
31	390.5 Office Furniture & Equipment	940	150	1,090	0	1,090	1,015	0	1,015
32	390.51 Computer Equipment	1,717	906	2,623	0	2,623	2,170	0	2,170
33	391.5 Transportation Equipment	2,070	350	2,420	0	2,420	2,245	0	2,245
34	392.5 Stores Equipment	10	2	12	0	12	11	0	11
35	393.5 Tools, Shop & Garage Equipment	582	77	658	0	658	620	0	620
36	394.5 Laboratory Equipment	84	50	134	0	134	109	0	109
37	395.5 Power Operated Equipment	1,126	97	1,223	0	1,223	1,174	0	1,174
38	396.5 Communication Equipment	262	61	323	0	323	292	0	292
39	397.5 Miscellaneous Equipment	40	14	55	0	55	47	0	47
40	398.5 Other Tangible Plant	222	23	245	0	245	233	0	233
41	INTANGIBLE PLANT	3,690	129	3,819	0	3,819	3,755	0	3,755
42	COLLECTION PLANT	45,490	1,962	47,452	0	47,452	46,472	0	46,472
43	SYSTEM PUMPING PLANT	28,443	1,191	29,634	0	29,634	29,039	0	29,039
44	TREATMENT AND DISPOSAL PLANT	33,148	2,442	35,590	0	35,590	34,370	0	34,370
45	GENERAL PLANT	7,831	1,816	9,646	0	9,646	8,737	0	8,737
46	TOTAL SEWER ACCUM. DEPR.	118,602	7,540	126,141	0	126,141	122,373	0	122,373

SCHEDULE OF SEWER 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 of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	3,690	3,701	3,712	3,723	3,734	3,745	3,753	3,764	3,775	3,786	3,797	3,808	3,819	129	3,755
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	3,254	3,265	3,276	3,287	3,298	3,309	3,323	3,334	3,345	3,356	3,367	3,378	3,389	135	3,322
8	360.2 Collection Sewers - Force	4,709	4,726	4,743	4,760	4,777	4,794	4,812	4,829	4,846	4,863	4,880	4,897	4,914	205	4,812
9	361.2 Collection Sewers - Gravity	19,492	19,560	19,628	19,696	19,764	19,832	19,904	19,972	20,040	20,108	20,176	20,244	20,312	820	19,902
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	18,035	18,102	18,169	18,236	18,303	18,370	18,435	18,502	18,569	18,636	18,703	18,770	18,837	802	18,436
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	27,500	27,576	27,652	27,728	27,804	27,880	27,960	28,036	28,112	28,188	28,264	28,340	28,416	916	27,958
19	371.3 Pumping Equipment	943	966	989	1,012	1,035	1,058	1,080	1,103	1,126	1,149	1,172	1,195	1,218	275	1,081
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	31,646	31,813	31,980	32,147	32,314	32,481	32,645	32,812	32,979	33,146	33,313	33,480	33,647	2,001	32,647
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	1,502	1,539	1,576	1,613	1,650	1,687	1,721	1,758	1,795	1,832	1,869	1,906	1,943	441	1,723
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	776	785	794	802	810	818	821	829	837	845	853	861	864	86	821
31	390.5 Office Furniture & Equipment	940	952	964	976	988	1,000	1,019	1,030	1,042	1,054	1,066	1,078	1,090	150	1,015
32	390.51 Computer Equipment	1,717	1,792	1,867	1,942	2,017	2,092	2,173	2,248	2,323	2,398	2,473	2,548	2,623	906	2,170
33	391.5 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
34	392.5 Stores Equipment	10	10	10	10	10	10	12	12	12	12	12	12	12	2	11
35	393.5 Tools, Shop & Garage Equipment	582	588	594	600	606	612	623	629	635	641	647	653	658	77	620
36	394.5 Laboratory Equipment	84	88	92	96	100	104	110	114	118	122	126	130	134	50	109
37	395.5 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
38	396.5 Communication Equipment	262	267	272	277	282	287	293	298	303	308	313	318	323	61	292
39	397.5 Miscellaneous Equipment	40	42	44	46	48	50	47	49	51	53	55	57	55	14	47
40	398.5 Other Tangible Plant	222	224	226	228	230	232	233	235	237	239	241	243	245	23	233
41	INTANGIBLE PLANT	3,690	3,701	3,712	3,723	3,734	3,745	3,753	3,764	3,775	3,786	3,797	3,808	3,819	129	3,755
42	COLLECTION PLANT	45,490	45,653	45,816	45,979	46,142	46,305	46,474	46,637	46,800	46,963	47,126	47,289	47,452	1,962	46,472
43	SYSTEM PUMPING PLANT	28,443	28,542	28,641	28,740	28,839	28,938	29,040	29,139	29,238	29,337	29,436	29,535	29,634	1,191	29,039
44	TREATMENT AND DISPOSAL PLANT	33,148	33,352	33,556	33,760	33,964	34,168	34,366	34,570	34,774	34,978	35,182	35,386	35,590	2,442	34,370
45	GENERAL PLANT	7,831	7,998	8,164	8,325	8,490	8,657	8,836	9,003	9,170	9,337	9,504	9,671	9,846	1,818	8,737
46	TOTAL SEWER ACCUM. DEPR.	118,602	119,246	119,889	120,527	121,169	121,813	122,469	123,113	123,757	124,401	125,045	125,689	126,141	7,540	122,373

SCHEDULE OF SEWER 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 additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	11	11	11	11	11	8	11	11	11	11	11	11	129	65
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	11	11	11	11	11	14	11	11	11	11	11	11	135	68
8	360.2 Collection Sewers - Force	17	17	17	17	17	18	17	17	17	17	17	17	205	103
9	361.2 Collection Sewers - Gravity	68	68	68	68	68	72	68	68	68	68	68	68	820	410
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	67	67	67	67	67	65	67	67	67	67	67	67	802	401
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	76	76	76	76	76	80	76	76	76	76	76	76	916	458
19	371.3 Pumping Equipment	23	23	23	23	23	22	23	23	23	23	23	23	275	138
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	167	167	167	167	167	164	167	167	167	167	167	167	2,001	1,001
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	37	37	37	37	37	34	37	37	37	37	37	37	441	221
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	8	8	8	8	8	3	8	8	8	8	8	3	86	43
31	390.5 Office Furniture & Equipment	12	12	12	12	12	18	12	12	12	12	12	12	150	75
32	390.51 Computer Equipment	75	75	75	75	75	81	75	75	75	75	75	75	906	453
33	391.5 Transportation Equipment	45	44	39	44	45	44	45	45	45	45	45	(136)	350	175
34	392.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
35	393.5 Tools, Shop & Garage Equipment	6	6	6	6	6	11	6	6	6	6	6	6	77	38
36	394.5 Laboratory Equipment	4	4	4	4	4	6	4	4	4	4	4	4	50	25
37	395.5 Power Operated Equipment	8	8	8	8	8	10	8	8	8	8	8	7	97	49
38	396.5 Communication Equipment	5	5	5	5	5	6	5	5	5	5	5	5	61	31
39	397.5 Miscellaneous Equipment	2	2	2	2	2	(3)	2	2	2	2	2	(2)	14	7
40	398.5 Other Tangible Plant	2	2	2	2	2	1	2	2	2	2	2	2	23	12
41	**INTANGIBLE PLANT**	11	11	11	11	11	8	11	11	11	11	11	11	129	65
42	**COLLECTION PLANT**	163	163	163	163	163	169	163	163	163	163	163	163	1,962	982
43	**SYSTEM PUMPING PLANT**	99	99	99	99	99	102	99	99	99	99	99	99	1,191	596
44	**TREATMENT AND DISPOSAL PLANT**	204	204	204	204	204	198	204	204	204	204	204	204	2,442	1,222
45	**GENERAL PLANT**	167	166	161	166	167	179	167	167	167	167	167	(24)	1,818	909
46	**TOTAL NET ADDITIONS**	644	643	638	643	644	656	644	644	644	644	644	453	7,540	3,774

SCHEDULE OF SEWER 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 test year gross additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	11	11	11	11	11	8	11	11	11	11	11	11	129	64
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	11	11	11	11	11	14	11	11	11	11	11	11	135	67
8	360.2 Collection Sewers - Force	17	17	17	17	17	18	17	17	17	17	17	17	205	102
9	361.2 Collection Sewers - Gravity	68	68	68	68	68	72	68	68	68	68	68	68	820	410
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	67	67	67	67	67	65	67	67	67	67	67	67	802	401
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	76	76	76	76	76	80	76	76	76	76	76	76	916	458
19	371.3 Pumping Equipment	23	23	23	23	23	22	23	23	23	23	23	23	275	137
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	167	167	167	167	167	164	167	167	167	167	167	167	2,001	1,000
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	37	37	37	37	37	34	37	37	37	37	37	37	441	220
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	8	8	8	8	8	3	8	8	8	8	8	8	91	45
31	390.5 Office Furniture & Equipment	12	12	12	12	12	18	12	12	12	12	12	12	150	75
32	390.51 Computer Equipment	75	75	75	75	75	81	75	75	75	75	75	75	906	453
33	391.5 Transportation Equipment	45	45	45	45	45	46	45	45	45	45	45	45	541	270
34	392.5 Stores Equipment	0	0	0	0	0	2	0	0	0	0	0	0	2	1
35	393.5 Tools, Shop & Garage Equipment	6	6	6	6	6	11	6	6	6	6	6	6	77	38
36	394.5 Laboratory Equipment	4	4	4	4	4	6	4	4	4	4	4	4	50	25
37	395.5 Power Operated Equipment	8	8	8	8	8	10	8	8	8	8	8	8	98	49
38	396.5 Communication Equipment	5	5	5	5	5	6	5	5	5	5	5	5	61	31
39	397.5 Miscellaneous Equipment	2	2	2	2	2	(3)	2	2	2	2	2	2	19	10
40	398.5 Other Tangible Plant	2	2	2	2	2	1	2	2	2	2	2	2	23	11
41	**INTANGIBLE PLANT**	11	11	11	11	11	8	11	11	11	11	11	11	129	64
42	**COLLECTION PLANT**	163	163	163	163	163	169	163	163	163	163	163	163	1,962	980
43	**SYSTEM PUMPING PLANT**	99	99	99	99	99	102	99	99	99	99	99	99	1,191	595
44	**TREATMENT AND DISPOSAL PLANT**	204	204	204	204	204	198	204	204	204	204	204	204	2,441	1,220
45	**GENERAL PLANT**	167	167	167	167	167	161	167	167	167	167	167	167	2,017	1,008
46	**TOTAL GROSS ADDITIONS**	644	644	644	644	644	638	644	644	644	644	644	644	7,740	3,867

SCHEDULE OF SEWER 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 last year retirements to accumulated depreciation by account for each month of the last year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	5	5	2
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	1	6	1	0	2	0	0	0	0	0	181	191	96
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	4	5	2
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	1	6	1	0	2	0	0	0	0	0	191	202	100
46	**TOTAL RETIREMENTS**	0	1	6	1	0	2	0	0	0	0	0	191	202	100

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	*360.2 Collection Sewers - Force*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	*380.4 Treatment & Disposal*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	*398.5 Other Tangible Plant*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	3,755	0.00%	0
3	352.1 Franchises	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	3,322	28.09%	933
8	360.2 Collection Sewers - Force	4,812	28.09%	1,352
9	361.2 Collection Sewers - Gravity	19,902	28.09%	5,591
10	362.2 Special Collecting	0	0.00%	0
11	363.2 Services to Customers	18,436	0.00%	0
12	364.2 Flow Measuring Devices	0	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	0	28.09%	0
18	370.3 Receiving Wells	27,958	28.09%	7,855
19	371.3 Pumping Equipment	1,081	28.09%	304
20	389.3 Other Plant & Misc. Equipment	0	28.09%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	0	0.00%	0
24	380.4 Treatment & Disposal	32,647	0.00%	0
25	381.4 Plant Sewers	0	0.00%	0
26	382.4 Outfall Sewer Lines	1,723	0.00%	0
27	389.4 Other Plant & Misc. Equipment	0	0.00%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	821	0.00%	0
31	390.5 Office Furniture & Equipment	1,015	0.00%	0
32	390.51 Computer Equipment	2,170	0.00%	0
33	391.5 Transportation Equipment	2,245	0.00%	0
34	392.5 Stores Equipment	11	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	620	0.00%	0
36	394.5 Laboratory Equipment	109	0.00%	0
37	395.5 Power Operated Equipment	1,174	0.00%	0
38	396.5 Communication Equipment	292	0.00%	0
39	397.5 Miscellaneous Equipment	47	0.00%	0
40	398.5 Other Tangible Plant	233	0.00%	0
41	**INTANGIBLE PLANT**	3,755	0.00%	0
42	**COLLECTION PLANT**	46,472	16.95%	7,876
43	**SYSTEM PUMPING PLANT**	29,039	28.10%	8,159
44	**TREATMENT AND DISPOSAL PLANT**	34,370	0.00%	0
45	**GENERAL PLANT**	8,737	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	122,373	13.10%	16,035

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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
6		
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**	72,310
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**	72,310
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	**12/31/94 Balance**	72,310
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	72,310
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 SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(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	Contributed Lines	0	0	0	0	0	0	0	0	13.44%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	28.10%	0
5	Service Installation Fees	72,310	0	72,310	0	72,310	72,310	0	72,310	0.00%	0
6	**TOTAL SEWER CIAC**	72,310	0	72,310	0	72,310	72,310	0	72,310	0.00%	0
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

Line No.	(1) Description	(2) Ending 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) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	72,310	72,310	72,310	72,310	72,310	72,310	72,310	72,310	72,310	72,310	72,310	72,310	72,310	0	72,310
6	**TOTAL SEWER CIAC**	72,310	72,310	72,310	72,310	72,310	72,310	72,310	72,310	72,310	72,310	72,310	72,310	72,310	0	72,310

SCHEDULE OF SEWER 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 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 4 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Gross Additions	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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 6 of 6
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Net Adjustments	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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	**TOTAL**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**FPSC MARGIN RESERVE - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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		
9	12/31/91 Balance	0
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	27,008
17	Utility Adjustment to ordered balance (1)	0
18	1993 Additions	174
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	174
22	12/31/93 Balance	27,182
23		
24		
25	1994 Additions	1,866
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	1,866
29	12/31/94 Balance	29,048
30		
31		
32	1995 Additions	1,902
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	1,902
36	12/31/95 Balance	30,950
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 SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

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	Contributed Lines	0	0	0	0	0	0	0	0	16.95%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	26.10%	0
5	Service Installation Fees	29,048	1,902	30,950	0	30,950	29,999	0	29,999	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	29,048	1,902	30,950	0	30,950	29,999	0	29,999	0.00%	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending 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) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	29,048	29,207	29,366	29,525	29,684	29,843	29,998	30,155	30,314	30,473	30,632	30,791	30,950	1,902	29,999
6	TOTAL	29,048	29,207	29,366	29,525	29,684	29,843	29,998	30,155	30,314	30,473	30,632	30,791	30,950	1,902	29,999

Note: May not cross- due to rounding

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	159	159	159	159	159	153	159	159	159	159	159	159	1,902	951
6	TOTAL	159	159	159	159	159	153	159	159	159	159	159	159	1,902	951

567

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	159	159	159	159	159	153	159	159	159	159	159	159	1,902	951
6	TOTAL	159	159	159	159	159	153	159	159	159	159	159	159	1,902	951

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	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 SEWER ACCUMULATED AMORTIZATION OF 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 gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 8 of 8
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Adjustments	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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not crop[illegible]e 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 SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer 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	0.00%
34	Non-used and Useful Amount	0

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

(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	16,782	0	16,782	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	2,098	0	2,098	

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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	325,598,236	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	337,050,883	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)	(84,118,860)	(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	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	11,896,094	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															

575

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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	3,824,778	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	(326,735)	(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	254,629	268,355	177,038	196,779	215,169	231,340	236,540	243,148	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	4,005,610	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	2,184,439	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	5,971,408	6,005,898	6,077,425	6,102,837	6,134,861	6,188,885	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	12,860,077	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	31,906,059	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	33,394,830	33,632,076	32,861,087	32,284,573
57															
58	TOTAL ASSETS	303,926,880	301,537,572	301,808,067	300,853,382	302,028,856	303,906,082	305,399,529	304,654,667	303,633,984	305,186,639	306,311,118	306,474,076	309,214,095	306,570,488

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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	6,041,066	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	1,366,801	1,686,370	1,797,301	1,914,181	1,962,851	2,074,810	1,782,127	1,767,900	1,466,805	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	2,021,539	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	782,845	980,799	1,186,753	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	4,159,380	2,412,421	2,867,857	3,511,685	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	1,342,936	1,716,543	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	1,283,350	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	15,181,956	13,959,899	13,723,991	14,866,545	15,385,666	14,869,868	13,947,058	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	4,239,230	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	2,478,022
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	101,159,797	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	107,578,857	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	300,853,382	302,028,856	303,908,082	305,399,526	304,654,867	303,833,964	305,199,839	306,311,119	306,474,076	309,214,085	306,570,486

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

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

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)
1	09/30/93 Balance Per Docket No. 940081-WS			09/30/93 Balance Per Docket No. 940081-WS	0	
	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			xx/xx/xx 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 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:			
16	Average Balance	0	Above	
17	Composite Non-Used & Useful Plant in Service - %	10.93%	A-6 (S)	
18	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
19	Average Balance	0	Above	
20	Composite Non-Used & Useful Accumulated Amortization - %	13.10%	A-10 (S)	
21	**AVERAGE NON-USED & USEFUL AMOUNT**	0		
22	**NET NON-USED AND USEFUL AMOUNT**	0		A-7 (S)

5/30/95 10:11 AM A20S.XLS

Note: May not cross foot due to rounding

SCHEDULE OF OTHER - SEWER - 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.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

(1)		(2)	(3)	(4)
		TOTAL DEFERRED DEBITS		
Line No.	Description	ADDITIONS	MONTHLY AMORTIZATION	UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/94 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/95 Balance	0	0	0
15	**Total Amortization Expense 12/31/95**		0	
16	**Average Rate Base Balance 12/31/95**			0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(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	Sewer Sales	27,872	0	27,872	7,768		35,640	27.87%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	27,872	0	27,872	7,768		35,640		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	16,782	0	16,782	0		16,782		B-6(S)
7	Depreciation net of CIAC Amort	5,178	0	5,178	0		5,178		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S),A-21(S)
9	Taxes Other than Income	1,805	543	2,348	350	(A)	2,698		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	621	(209)	412	2,862	(B)	3,274		B-17(S),B-2(S)3/3
11	Total Operating Expenses	24,385	334	24,719	3,212		27,931		
12	**NET OPERATING INCOME**	3,487	(334)	3,153	4,556		7,709		
13	**RATE BASE**	32,290	0	32,290			32,290		A-2(S)
14	**RATE OF RETURN**	10.80%		9.76%			23.87%		D-1(S)

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 SEWER 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-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(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	Sewer Sales	27,872	0	27,872	41	27,913	0.15%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0	0		B-4(S)
4	Total Operating Revenue	27,872	0	27,872	41	27,913		
5	**OPERATING EXPENSES**							
6	Operation and Maintenance	16,782	0	16,782	0	16,782		B-6(S)
7	Depreciation net of CIAC Amort	5,178	0	5,178	0	5,178		B-14(S)
8	Amortization	0	0	0	0	0		B-18(S), A-21(S)
9	Taxes Other than Income	1,805	543	2,348	2 (A)	2,350		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	621	(209)	412	15 (B)	427		B-17(S),B-2(S)3/3
11	Total Operating Expenses	24,385	334	24,719	17	24,736		
12	**NET OPERATING INCOME**	3,487	(334)	3,153	24	3,177		
13	**RATE BASE**	32,290	0	32,290		32,290		A-2(S)
14	**RATE OF RETURN**	10.80%		9.76%		9.84%		D-1(S)

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 SEWER 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 revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	44.85%	D-1(S)	
3	Rate of Return (%)	9.84%	23.87%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	32,290	32,290	A-2(S)	
6	Required Income (L3 x L5)	3,177	7,709		
7	Adjusted Income Under Present Rates	3,153	3,153	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	24	4,556		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	39	7,418		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	41	7,768		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	39	7,418		
15	*Composite Income Tax Rate*	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	15	2,862		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2	350		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	24	4,556		B-2(S)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 SEWER 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(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
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-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. Property Tax Adjustment for New Acquisitions	635	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(92)	
41			
42		543	
43	**F. INCOME TAXES:**		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	(209)	
45			
46	2.	0	
47			
48		(209)	
49	**TOTAL SEWER INCOME ADJUSTMENTS**		
50		334	
51			

5/30/95 9:28 AM B03S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	Account No. and Description	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	23,570	0	23,570
9	522.2 Measured - Commercial	4,302	0	4,302
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	27,872	0	27,872
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	27,872	0	27,872
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	27,872	0	27,872

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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-6(S)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

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	701 Salaries & Wages - Employees	5,368	0	5,368	619	0	619	1,310	0	1,310	3,439	0	3,439
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	1,333	0	1,333	154	0	154	325	0	325	854	0	854
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	673	0	673	673	0	673	0	0	0	0	0	0
6	715 Purchased Power	2,054	0	2,054	1,988	0	1,988	5	0	5	61	0	61
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	1,952	0	1,952	1,952	0	1,952	0	0	0	0	0	0
9	720 Materials & Supplies	897	0	897	661	0	661	72	0	72	164	0	164
10	731 Contractual Services - Eng.	27	0	27	0	0	0	0	0	0	27	0	27
11	732 Contractual Services - Acct.	145	0	145	0	0	0	0	0	0	145	0	145
12	733 Contractual Services - Legal	88	0	88	0	0	0	0	0	0	88	0	88
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	1,332	0	1,332	1,106	0	1,106	0	0	0	226	0	226
15	741 Rental of Real Building/Real Property	130	0	130	0	0	0	0	0	0	130	0	130
16	742 Rental of Equipment	6	0	6	0	0	0	0	0	0	6	0	6
17	750 Transportation Expense	123	0	123	8	0	8	51	0	51	64	0	64
18	756 Insurance - Vehicle	100	0	100	0	0	0	0	0	0	100	0	100
19	757 Insurance - General Liability	205	0	205	0	0	0	0	0	0	205	0	205
20	758 Insurance - Workman's Comp	96	0	96	11	0	11	23	0	23	62	0	62
21	759 Insurance - Other	20	0	20	0	0	0	0	0	0	20	0	20
22	760 Advertising Expense	22	0	22	0	0	0	0	0	0	22	0	22
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767 Reg. Comm. Exp. - Other	49	0	49	0	0	0	0	0	0	49	0	49
25	770 Bad Debt Expense	178	0	178	0	0	0	178	0	178	0	0	0
26	775 Miscellaneous Expenses	1,983	0	1,983	528	0	528	447	0	447	1,009	0	1,009
27	TOTAL SEWER O & M EXPENSES	16,782	0	16,782	7,700	0	7,700	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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.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-8(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(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	701.1-.8 Salaries & Wages - Employees	464	418	476	451	445	439	455	443	440	452	440	446	5,368	0	5,368
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	115	104	118	112	110	109	113	110	109	112	109	111	1,333	0	1,333
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	56	56	56	56	56	57	56	56	56	56	56	56	673	0	673
6	715.1-.8 Purchased Power	171	171	172	172	172	167	172	172	171	172	171	171	2,054	0	2,054
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	163	163	163	163	163	159	163	163	163	163	163	163	1,952	0	1,952
9	720.1-.8 Materials & Supplies	77	74	77	75	75	69	76	75	75	75	75	75	897	0	897
10	731.1-.8 Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	27	0	27
11	732.1-.8 Contractual Services - Acct.	12	11	12	12	12	12	12	12	12	12	12	12	145	0	145
12	733.1-.8 Contractual Services - Legal	7	7	8	7	7	7	7	7	7	7	7	7	88	0	88
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	113	110	114	112	111	105	112	111	111	112	111	111	1,332	0	1,332
15	741.1-.8 Rental of Real Building/Real Property	11	10	11	11	11	11	11	11	11	11	11	11	130	0	130
16	742.1-.8 Rental of Equipment	0	0	1	1	1	0	0	0	0	1	0	0	6	0	6
17	750.1-.8 Transportation Expense	10	10	11	10	10	10	10	10	10	10	10	10	123	0	123
18	756.1-.8 Insurance - Vehicle	8	8	9	9	8	8	8	8	8	8	8	8	100	0	100
19	757.1-.8 Insurance - General Liability	17	16	18	18	17	17	17	17	17	17	17	17	205	0	205
20	758.1-.8 Insurance - Workman's Comp (2)	8	7	9	8	8	8	8	8	8	8	8	8	96	0	96
21	759.1-.8 Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	20	0	20
22	760.1-.8 Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.8 Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	49	0	49
25	770.1-.8 Bad Debt Expense	15	14	15	15	15	15	15	15	15	15	15	15	178	0	178
26	775.1-.8 Miscellaneous Expenses	171	155	174	166	164	168	167	163	162	166	163	164	1,984	0	1,984
27	TOTAL SEWER O & M EXPENSES	1,430	1,344	1,451	1,407	1,395	1,372	1,413	1,391	1,387	1,409	1,385	1,387	16,782	0	16,782

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.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-6(S)
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	701.1-.6 Salaries & Wages - Employees	72	46	70	46	45	44	55	43	48	49	51	50	619	0	619
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	18	11	17	12	11	11	14	11	12	12	13	13	154	0	154
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	56	56	56	56	56	57	56	56	56	56	56	56	673	0	673
6	715.1-.6 Purchased Power	166	166	166	166	166	162	166	166	166	166	166	166	1,988	0	1,988
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	163	163	163	163	163	159	163	163	163	163	163	163	1,952	0	1,952
9	720.1-.6 Materials & Supplies	57	55	57	55	55	49	56	55	55	55	56	56	661	0	661
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	94	92	94	92	92	86	93	92	92	92	93	93	1,106	0	1,106
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	51	41	50	42	41	47	45	41	42	43	43	43	528	0	528
27	TOTAL SEWER DIRECT O & M EXPENSES	679	633	676	634	631	617	648	628	635	638	642	641	7,700	0	7,700

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 crossfoot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.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-6(S)
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	701.7	Salaries & Wages - Employees	110	100	111	110	110	109	112	111	106	112	108	110	1,310	0	1,310
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	27	25	28	27	27	27	28	27	27	28	27	27	325	0	325
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0	5	0	5
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	6	6	6	6	6	6	6	6	6	6	6	6	72	0	72
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	4	4	4	4	4	4	4	4	4	4	4	4	51	0	51
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	2	2	2	2	2	2	2	2	2	2	2	2	23	0	23
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	15	14	15	15	15	15	15	15	15	15	15	15	178	0	178
26	775.7	Miscellaneous Expenses	37	34	38	37	38	37	38	38	37	38	37	38	447	0	447
27	**TOTAL SEWER ALLOCATED CUST ACCTS EXP.**		202	184	204	202	203	200	206	204	198	208	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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.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-6(S)
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 EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	283	272	295	294	289	286	288	289	285	291	281	286	3,439	0	3,439
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	70	68	73	73	72	71	72	72	71	72	70	71	854	0	854
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	5	5	5	5	5	5	5	5	5	5	5	5	61	0	61
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	13	13	14	14	14	14	14	14	14	14	13	14	164	0	164
10	731.8	Contractual Services - Eng.	2	2	2	2	2	2	2	2	2	2	2	2	27	0	27
11	732.8	Contractual Services - Acct.	12	11	12	12	12	12	12	12	12	12	12	12	145	0	145
12	733.8	Contractual Services - Legal	7	7	8	7	7	7	7	7	7	7	7	7	88	0	88
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	19	18	19	19	19	19	19	19	19	19	18	19	226	0	226
15	741.8	Rental of Real Building/Real Property	11	10	11	11	11	11	11	11	11	11	11	11	130	0	130
16	742.8	Rental of Equipment	0	0	1	1	1	0	0	0	0	1	0	0	6	0	6
17	750.8	Transportation Expense	5	5	5	5	5	5	5	5	5	5	5	5	64	0	64
18	756.8	Insurance - Vehicle	8	8	9	9	8	8	8	8	8	8	8	8	100	0	100
19	757.8	Insurance - General Liability	17	16	18	18	17	17	17	17	17	17	17	17	205	0	205
20	758.8	Insurance - Workman's Comp	5	5	5	5	5	5	5	5	5	5	5	5	62	0	62
21	759.8	Insurance - Other	2	2	2	2	2	2	2	2	2	2	2	2	20	0	20
22	760.8	Advertising Expense	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.8	Reg. Comm. Exp. - Other	4	4	4	4	4	4	4	4	4	4	4	4	49	0	49
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	83	80	87	86	85	84	85	85	84	85	82	84	1,009	0	1,009
27	TOTAL SEWER 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) Workmans Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

590

5/30/95 9:32 AM B06S5.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.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-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(S)

	(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										Net Adjustments	Total Adjusted O & M
1	701.1-.8	Salaries & Wages - Employees	5,368	0	0	0	0	0	0	0	0	0	0	5,368
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8	Employee Pensions & Benefits	1,333	0	0	0	0	0	0	0	0	0	0	1,333
4	710.1-.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8	Sludge Removal Expenses	673	0	0	0	0	0	0	0	0	0	0	673
6	715.1-.8	Purchased Power	2,054	0	0	0	0	0	0	0	0	0	0	2,054
7	716.1-.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8	Chemicals	1,952	0	0	0	0	0	0	0	0	0	0	1,952
9	720.1-.8	Materials & Supplies	897	0	0	0	0	0	0	0	0	0	0	897
10	731.1-.8	Contractual Services - Eng.	27	0	0	0	0	0	0	0	0	0	0	27
11	732.1-.8	Contractual Services - Acct.	145	0	0	0	0	0	0	0	0	0	0	145
12	733.1-.8	Contractual Services - Legal	88	0	0	0	0	0	0	0	0	0	0	88
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8	Contractual Services - Other	1,332	0	0	0	0	0	0	0	0	0	0	1,332
15	741.1-.8	Rental of Real Building/Real Property	130	0	0	0	0	0	0	0	0	0	0	130
16	742.1-.8	Rental of Equipment	8	0	0	0	0	0	0	0	0	0	0	8
17	750.1-.8	Transportation Expense	123	0	0	0	0	0	0	0	0	0	0	123
18	756.1-.8	Insurance - Vehicle	100	0	0	0	0	0	0	0	0	0	0	100
19	757.1-.8	Insurance - General Liability	205	0	0	0	0	0	0	0	0	0	0	205
20	758.1-.8	Insurance - Workmen's Comp	98	0	0	0	0	0	0	0	0	0	0	98
21	759.1-.8	Insurance - Other	20	0	0	0	0	0	0	0	0	0	0	20
22	760.1-.8	Advertising Expense	22	0	0	0	0	0	0	0	0	0	0	22
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.8	Reg. Comm. Exp. - Other	49	0	0	0	0	0	0	0	0	0	0	49
25	770.1-.8	Bad Debt Expense	178	0	0	0	0	0	0	0	0	0	0	178
26	775.1-.8	Miscellaneous Expenses	1,983	0	0	0	0	0	0	0	0	0	0	1,983
27		TOTAL SEWER O & M EXPENSES	16,782	0	0	0	0	0	0	0	0	0	0	16,782

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.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-6(S)
Page 7 of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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										Net Adjustments	Total Adjusted O & M
1	701.1-.6 Salaries & Wages - Employees	619	0	0	0	0	0	0	0	0	0	0	619
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	154	0	0	0	0	0	0	0	0	0	0	154
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	673	0	0	0	0	0	0	0	0	0	0	673
6	715.1-.6 Purchased Power	1,988	0	0	0	0	0	0	0	0	0	0	1,988
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	1,952	0	0	0	0	0	0	0	0	0	0	1,952
9	720.1-.6 Materials & Supplies	661	0	0	0	0	0	0	0	0	0	0	661
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	1,108	0	0	0	0	0	0	0	0	0	0	1,108
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	8	0	0	0	0	0	0	0	0	0	0	8
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workmen's Comp	11	0	0	0	0	0	0	0	0	0	0	11
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	528	0	0	0	0	0	0	0	0	0	0	528
27	TOTAL SEWER DIRECT O & M EXPENSES	7,700	0	0	0	0	0	0	0	0	0	0	7,700

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.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-6(S)
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										Net Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	1,310	0	0	0	0	0	0	0	0	0	0	1,310
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	325	0	0	0	0	0	0	0	0	0	0	325
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	5	0	0	0	0	0	0	0	0	0	0	5
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	72	0	0	0	0	0	0	0	0	0	0	72
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	51	0	0	0	0	0	0	0	0	0	0	51
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	23	0	0	0	0	0	0	0	0	0	0	23
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	178	0	0	0	0	0	0	0	0	0	0	178
26	775.7	Miscellaneous Expenses	447	0	0	0	0	0	0	0	0	0	0	447
27		TOTAL SEWER 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) Workmens Comp is calculated as 1.79% of monthly Salaries & Wages - Employees.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.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-6(S)
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										Net Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	3,439	0	0	0	0	0	0	0	0	0	0	3,439
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	854	0	0	0	0	0	0	0	0	0	0	854
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	61	0	0	0	0	0	0	0	0	0	0	61
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	164	0	0	0	0	0	0	0	0	0	0	164
10	731.8	Contractual Services - Eng.	27	0	0	0	0	0	0	0	0	0	0	27
11	732.8	Contractual Services - Acct.	145	0	0	0	0	0	0	0	0	0	0	145
12	733.8	Contractual Services - Legal	88	0	0	0	0	0	0	0	0	0	0	88
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	226	0	0	0	0	0	0	0	0	0	0	226
15	741.8	Rental of Real Building/Real Property	130	0	0	0	0	0	0	0	0	0	0	130
16	742.8	Rental of Equipment	6	0	0	0	0	0	0	0	0	0	0	6
17	750.8	Transportation Expense	64	0	0	0	0	0	0	0	0	0	0	64
18	756.8	Insurance - Vehicle	100	0	0	0	0	0	0	0	0	0	0	100
19	757.8	Insurance - General Liability	205	0	0	0	0	0	0	0	0	0	0	205
20	758.8	Insurance - Workman's Comp	62	0	0	0	0	0	0	0	0	0	0	62
21	759.8	Insurance - Other	20	0	0	0	0	0	0	0	0	0	0	20
22	760.8	Advertising Expense	22	0	0	0	0	0	0	0	0	0	0	22
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.8	Reg. Comm. Exp. - Other	49	0	0	0	0	0	0	0	0	0	0	49
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	1,009	0	0	0	0	0	0	0	0	0	0	1,009
27		TOTAL SEWER 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 SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.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-8(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.8 Salaries & Wages - Employees	0	5,398	5,398	100.00%
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8 Employee Pensions & Benefits	0	1,333	1,333	100.00%
4	710.1-.8 Purchased Sewer	0	0	0	0.00%
5	711.1-.8 Sludge Removal	0	673	673	100.00%
6	715.1-.8 Purchased Power	0	2,054	2,054	100.00%
7	716.1-.8 Fuel for Power Production	0	0	0	0.00%
8	718.1-.8 Chemicals	0	1,952	1,952	100.00%
9	720.1-.8 Materials & Supplies	0	897	897	100.00%
10	731.1-.8 Contractual Services - Eng.	0	27	27	100.00%
11	732.1-.8 Contractual Services - Acct.	0	145	145	100.00%
12	733.1-.8 Contractual Services - Legal	0	88	88	100.00%
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8 Contractual Services - Other	0	1,332	1,332	100.00%
15	741.1-.8 Rental of Real Building/Real Property	0	130	130	100.00%
16	742.1-.8 Rental of Equipment	0	6	6	100.00%
17	750.1-.8 Transportation Expense	0	123	123	100.00%
18	756.1-.8 Insurance - Vehicle	0	100	100	100.00%
19	757.1-.8 Insurance - General Liability	0	205	205	100.00%
20	758.1-.8 Insurance - Workman's Comp	0	96	96	100.00%
21	759.1-.8 Insurance - Other	0	20	20	100.00%
22	760.1-.8 Advertising Expense	0	22	22	100.00%
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.8 Reg. Comm. Exp. - Other	0	49	49	100.00%
25	770.1-.8 Bad Debt Expense	0	178	178	100.00%
26	775.1-.8 Miscellaneous Expenses	0	1,983	1,983	100.00%
27	TOTAL SEWER O & M EXPENSES	0	16,782	16,782	100.00%
28	TOTAL (LESS ACCTS 766 & 767)	0	16,732	16,732	100.00%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.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-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-8(S)

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	701.1-.6	Salaries & Wages - Employees	0	619	619	100.00%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	0	154	154	100.00%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	0	673	673	100.00%
6	715.1-.6	Purchased Power	0	1,888	1,888	100.00%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	0	1,952	1,952	100.00%
9	720.1-.6	Materials & Supplies	0	661	661	100.00%
10	731.1-.6	Contractual Services - Eng	0	0	0	0.00%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	0	1,106	1,106	100.00%
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	0	0	0	0.00%
17	750.1-.6	Transportation Expense	0	8	8	100.00%
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	0	11	11	100.00%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	0	528	528	100.00%
27	TOTAL SEWER O & M EXPENSES		0	7,700	7,700	100.00%
28	TOTAL (LESS ACCTS 766 & 767)		0	7,700	7,700	100.00%

NOTE: See Volume II for variance explanations

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.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-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.7	Salaries & Wages - Employees	0	1,310	1,310	100.00%
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	0	325	325	100.00%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	0	5	5	100.00%
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	0	72	72	100.00%
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.7	Rental of Equipment	0	0	0	0.00%
17	750.1-.7	Transportation Expense	0	51	51	100.00%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	0	23	23	100.00%
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	0	178	178	100.00%
26	775.1-.7	Miscellaneous Expenses	0	447	447	100.00%
27	TOTAL SEWER O & M EXPENSES		0	2,411	2,411	100.00%
28	TOTAL (LESS ACCTS 766 & 767)		0	2,411	2,411	100.00%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.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-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-8(S)

	(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	701.1-.8	Salaries & Wages - Employees	0	3,439	3,439	100.00%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	0	854	854	100.00%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	0	61	61	100.00%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	0	164	164	100.00%
10	731.1-.8	Contractual Services - Eng.	0	27	27	100.00%
11	732.1-.8	Contractual Services - Acct.	0	145	145	100.00%
12	733.1-.8	Contractual Services - Legal	0	88	88	100.00%
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	0	226	226	100.00%
15	741.1-.8	Rental of Real Building/Real Property	0	130	130	100.00%
16	742.1-.8	Rental of Equipment	0	6	6	100.00%
17	750.1-.8	Transportation Expense	0	64	64	100.00%
18	756.1-.8	Insurance - Vehicle	0	100	100	100.00%
19	757.1-.8	Insurance - General Liability	0	205	205	100.00%
20	758.1-.8	Insurance - Workman's Comp	0	62	62	100.00%
21	759.1-.8	Insurance - Other	0	20	20	100.00%
22	760.1-.8	Advertising Expense	0	22	22	100.00%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.8	Reg. Comm. Exp. - Other	0	49	49	100.00%
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	0	1,009	1,009	100.00%
27	TOTAL SEWER O & M EXPENSES		0	6,670	6,670	100.00%
28	TOTAL (LESS ACCTS 766 & 767)		0	6,621	6,621	100.00%

NOTE: See Volume II for variance explanations.

5/30/95 9:36 AM B08S4.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(S)
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 / 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.				
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	(B) Sewer
15				
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	Uniform	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				

6/2/95 11:02 AM B10S.XLS

Note: May not cross foot due to rounding.

ANALYSIS OF MAJOR SEWER 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(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Sewer 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 9:37 AM B11S.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(S)
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-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-6 (S)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (S)
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-6 (S)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER 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-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1995 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE 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**									
2	351.1 Organization	5,150	40	2.50%	129	0	129	0.00%	0	129
3	352.1 Franchises	0	40	2.50%	0	0	0	0.00%	0	0
4	389.1 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	21,200	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	4,307	32	3.13%	135	0	135	28.09%	38	97
8	360.2 Collection Sewers - Force	6,148	30	3.33%	205	0	205	28.09%	58	147
9	361.2 Collection Sewers - Gravity	36,941	45	2.22%	820	0	820	28.09%	230	590
10	362.2 Special Collecting	17	40	2.50%	0	0	0	0.00%	0	0
11	363.2 Services to Customers	30,491	38	2.63%	802	0	802	0.00%	0	802
12	364.2 Flow Measuring Devices	0	5	20.00%	0	0	0	0.00%	0	0
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	0	32	3.13%	0	0	0	28.09%	0	0
18	370.3 Receiving Wells	27,500	30	3.33%	916	0	916	28.09%	257	659
19	371.3 Pumping Equipment	4,946	18	5.56%	275	0	275	28.09%	77	198
20	389.3 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	28.09%	0	0
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	114	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	0	32	3.13%	0	0	0	0.00%	0	0
24	380.4 Treatment & Disposal	35,987	18	5.56%	2,001	0	2,001	0.00%	0	2,001
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	0.00%	0	0
26	382.4 Outfall Sewer Lines	13,231	30	3.33%	441	0	441	0.00%	0	441
27	389.4 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	385	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	3,635	40	2.50%	91	0	91	0.00%	0	91
31	390.5 Office Furniture & Equipment	2,242	15	6.67%	150	0	150	0.00%	0	150
32	390.51 Computer Equipment	5,432	6	16.67%	906	0	906	0.00%	0	906
33	391.5 Transportation Equipment	3,245	6	16.67%	541	0	541	0.00%	0	541
34	392.5 Stores Equipment	34	18	5.56%	2	0	2	0.00%	0	2
35	393.5 Tools, Shop & Garage Equipment	1,231	16	6.25%	77	0	77	0.00%	0	77
36	394.5 Laboratory Equipment	744	15	6.67%	50	0	50	0.00%	0	50
37	395.5 Power Operated Equipment	1,181	12	8.33%	98	0	98	0.00%	0	98
38	396.5 Communication Equipment	612	10	10.00%	61	0	61	0.00%	0	61
39	397.5 Miscellaneous Equipment	287	15	6.67%	19	0	19	0.00%	0	19
40	398.5 Other Tangible Plant	228	10	10.00%	23	0	23	0.00%	0	23
41	**INTANGIBLE PLANT**	5,150		2.50%	129	0	129	0.00%	0	129
42	**COLLECTION PLANT**	99,104		1.98%	1,962	0	1,962	16.62%	326	1,636
43	***SYSTEM PUMPING PLANT***	32,446		3.67%	1,191	0	1,191	28.05%	334	857
44	**TREATMENT AND DISPOSAL PLANT**	49,332		4.95%	2,441	0	2,441	0.00%	0	2,441
45	**GENERAL PLANT**	19,255		10.47%	2,017	0	2,017	0.00%	0	2,017
46	**TOTAL DEPRECIATION EXPENSE**	205,288		3.77%	7,740	0	7,740	8.53%	660	7,080
47	**LESS: AMORTIZATION OF CIAC**				(1,902)	0	(1,902)		0	(1,902)
48	**NET DEPRECIATION EXPENSE - SEWER**				5,838	0	5,838		660	5,178

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

SCHEDULE OF NET SEWER 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-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	SEWER			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	0	4.98%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.94%	0	0	0	0.00%	0	0
3	Contributed Lines	0	2.94%	0	0	0	16.62%	0	0
4	Contributed Property Other Than Lines	0	3.51%	0	0	0	28.05%	0	0
5	Service Installation Fees	72,310	2.63%	1,902	0	1,902	0.00%	0	1,902
6	TOTAL SEWER CIAC AMORT. EXPENSE	72,310		1,902	0	1,902		0	1,902

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER 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-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER 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	364.2 Flow Measuring Devices	0	0	0.00%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	0	0	0.00%
5	380.4 Treatment & Disposal	35,987	2,001	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	13,231	441	3.33%
8	389.4 *Other Plant & Misc. Equipment*	0	0	0.00%
9	**COMPOSITE RATE**	49,218	2,441	4.96%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	4,307	135	3.13%
12	360.2 Collection Sewers - Force	6,148	205	3.33%
13	361.2 Collection Sewers - Gravity	36,941	820	2.22%
14	362.2 Special Collecting	17	0	2.50%
15	389.2 Other Plant & Misc. Equipment	0	0	0.00%
16	354.3 Structures & Improvements	0	0	0.00%
17	370.3 Receiving Wells	27,500	916	3.33%
18	371.3 Pumping Equipment	4,946	275	5.56%
19	389.3 Other Plant & Misc. Equipment	0	0	0.00%
20	**COMPOSITE RATE**	79,859	2,351	2.94%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	30,491	802	2.63%
23	**COMPOSITE RATE**	30,491	802	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	49,218	2,441	4.96%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	79,859	2,351	2.94%
27	Service Installation Fees (Line 23)	30,491	802	2.63%
28	**COMPOSITE RATE**	159,568	5,594	3.51%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(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%)**	1,254	0	1,254	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	429	0	429	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	429	0	429		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	121	635	756		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	121	635	756		
10	Non-used & Useful Percent			12.22%	A-6(S)7/7	
11	Non-used & Useful Amount		(92)	(92)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	121	543	664		
14	**OTHER:**	0	0	0		
15	(Adjustments)	0	0	0		
16		0	0	0		
17		0	0	0		
18	**TOTAL**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	1,805	543	2,348		B-2(S)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 SEWER 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-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	27,872	0	27,872	B-4(S)
3	Less:				
4	O & M Expenses	16,782	0	16,782	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	5,178	0	5,178	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	1,805	543	2,348	B-15(S)
8	Pre-Tax Operating Expenses	23,764	543	24,307	
9	**PRE-TAX OPERATING INCOME**	4,108	(543)	3,565	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	4,108	(543)	3,565	
12	Less:				
13	Interest Expense:				
14	Rate Base	32,290	0	32,290	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	1,631	0	1,631	C-3
17	Net Taxable Income (L11 - L16)	2,477	(543)	1,934	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	955	(209)	746	
20	Less:				
21	Parent Debt Adjustment	288	0	288	C-1(S)
22	Investment Tax Credit	46	0	46	C-7(S)
23	**TOTAL INCOME TAXES**	621	(209)	412	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(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 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

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 Expense (%)	8.53%	0.00%	8.53%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

SCHEDULE OF SEWER RATE BASE - 1995
SUMMARY

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-2 (S)
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	507,781	0	507,781	A-6 (S)
2	Utility Land & Land Rights	1,342	0	1,342	A-6 (S)
3	Non-Used and Useful	(31,511)	0	(31,511)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(110,902)	0	(110,902)	A-10 (S)
6	CIAC	(101,920)	0	(101,920)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	20,506	0	20,506	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(1,301)	0	(1,301)	Vol. II
13	Deferred Taxes	(9,426)	0	(9,426)	C-7 (S)
14	Working Capital Allowance	6,361	0	6,361	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	280,929	0	280,929	

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER RATE BASE - 1995

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
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-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
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-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
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 SEWER RATE BASE-1995

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
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 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	0	0	

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Note: May not cross foot due to rounding

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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	**09/30/88 Balance Per Books**	457,467
23	Utility Adjustment to ordered balance (1)	0
24	1988 Additions	3,081
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	3,081
28	**12/31/88 Balance**	460,548
29		
30		
31	1989 Additions	6,957
32	1989 Retirements	364
33	1989 Adjustments	0
34	1989 Net Additions	6,593
35	**12/31/89 Balance**	467,141
36		
37		
38	1990 Additions	171
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	171
42	**12/31/90 Balance**	467,312

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

5/30/95 8:03 AM A04S1.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Plant In Service Year-End Balances
1	12/31/89 Balance		467,312
2			
3			
4	1991 Additions		2,011
5	1991 Retirements		4,906
6	1991 Adjustments		0
7	1991 Net Additions		(2,895)
8	12/31/91 Balance		464,417
9			
10			
11	1992 Additions		0
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		0
15	12/31/92 Balance		464,417
16			
17			
18	1993 Additions		2,535
19	1993 Retirements		800
20	1993 Adjustments	General Plant Allocation True-up	23,328
21	1993 Net Additions		25,263
22	12/31/93 Balance		489,680
23			
24			
25	1994 Additions		17,616
26	1994 Retirements		978
27	1994 Adjustments		0
28	1994 Net Additions		16,638
29	12/31/94 Balance		506,318
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(264)
32	1995 Additions		6,500
33	1995 Retirements		363
34	1995 Adjustments		0
35	1995 Net Additions		6,137
36	12/31/95 Balance		512,191
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 8:03 AM A04S2.XLS

Note May not cross foot due to rounding

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

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) Net Additions 12/31/94 - 12/31/95 Retirements	(5) Net Additions 12/31/94 - 12/31/95 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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	464	0	0	0	464	0	464	464	0	464
4	389.1 Other Plant & Misc. Equipment	10	0	0	0	10	0	10	10	0	10
5	**COLLECTION PLANT**										
6	353.2 Land & Land Rights	4	0	0	0	4	0	4	4	0	4
7	354.2 Structures & Improvements	(33)	0	0	0	(33)	0	(33)	(33)	0	(33)
8	360.2 Collection Sewers - Force	128,119	132	0	132	128,251	0	128,251	128,185	0	128,185
9	361.2 Collection Sewers - Gravity	39,040	0	0	0	39,040	0	39,040	39,040	0	39,040
10	362.2 Special Collecting	0	63	0	63	63	0	63	31	0	31
11	363.2 Services to Customers	19,019	0	0	0	19,019	0	19,019	19,019	0	19,019
12	364.2 Flow Measuring Devices	3,538	0	0	0	3,538	0	3,538	3,538	0	3,538
13	365.2 Flow Measuring Installation	1	0	0	0	1	0	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	8	0	0	0	8	0	8	8	0	8
15	**SYSTEM PUMPING PLANT**										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	5	0	0	0	5	0	5	5	0	5
18	370.3 Receiving Wells	16	0	0	0	16	0	16	16	0	16
19	371.3 Pumping Equipment	1,884	0	0	0	1,884	0	1,884	1,884	0	1,884
20	389.3 Other Plant & Misc. Equipment	16	0	0	0	16	0	16	16	0	16
21	**TREATMENT AND DISPOSAL PLANT**										
22	353.4 Land & Land Rights	442	410	0	410	852	0	852	647	0	647
23	354.4 Structures & Improvements	123,808	0	0	0	123,808	0	123,808	123,808	0	123,808
24	380.4 Treatment & Disposal	157,748	0	0	0	157,748	0	157,748	157,748	0	157,748
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	153	0	0	0	153	0	153	153	0	153
27	389.4 Other Plant & Misc. Equipment	13	0	0	0	13	0	13	13	0	13
28	**GENERAL PLANT**										
29	353.5 Land & Land Rights	690	0	0	0	690	0	690	690	0	690
30	354.5 Structures & Improvements	6,155	747	(9)	738	6,893	0	6,893	6,524	0	6,524
31	390.5 Office Furniture & Equipment	3,756	539	0	539	4,294	0	4,294	4,025	0	4,025
32	390.51 Computer Equipment	9,253	997	0	997	10,249	0	10,249	9,751	0	9,751
33	391.5 Transportation Equipment	5,630	733	(344)	389	6,019	0	6,019	5,825	0	5,825
34	392.5 Stores Equipment	61	2	0	2	63	0	63	62	0	62
35	393.5 Tools, Shop & Garage Equipment	2,105	211	(1)	210	2,314	0	2,314	2,209	0	2,209
36	394.5 Laboratory Equipment	597	1,477	0	1,477	2,075	0	2,075	1,336	0	1,336
37	395.5 Power Operated Equipment	2,087	69	(2)	67	2,153	0	2,153	2,120	0	2,120
38	396.5 Communication Equipment	949	300	0	300	1,249	0	1,249	1,099	0	1,099
39	397.5 Miscellaneous Equipment	502	34	(8)	26	527	0	527	515	0	515
40	398.5 Other Tangible Plant	14	789	0	789	803	0	803	409	0	409
41	**INTANGIBLE PLANT**	474	0	0	0	474	0	474	474	0	474
42	**COLLECTION PLANT**	189,696	194	0	194	189,890	0	189,890	189,793	0	189,793
43	**SYSTEM PUMPING PLANT**	1,921	0	0	0	1,921	0	1,921	1,921	0	1,921
44	**TREATMENT AND DISPOSAL PLANT**	282,165	410	0	410	282,575	0	282,575	282,370	0	282,370
45	**GENERAL PLANT**	31,799	5,896	(363)	5,532	37,331	0	37,331	34,565	0	34,565
46	**TOTAL PLANT IN SERVICE**	506,054	6,500	(363)	6,137	512,191	0	512,191	509,123	0	509,123
47	**LAND & LAND RIGHTS**	1,136	410	0	410	1,547	0	1,547	1,342	0	1,342
48	**TOTAL PIS LESS LAND**	504,918	6,090	(363)	5,727	510,644	0	510,644	507,781	0	507,781

Note: May not cross foot due to rounding

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 from the prior year and the average balance.

FPSC
Schedule: A-6 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	464	464	464	464	464	464	464	464	464	464	464	464	464	0	464
4	389.1 Other Plant & Misc. Equipment	10	10	10	10	10	10	10	10	10	10	10	10	10	0	10
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	4	4	4	4	4	4	4	4	4	4	4	4	4	0	4
7	354.2 Structures & Improvements	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	(33)	0	(33)
8	360.2 Collection Sewers - Force	128,119	128,119	128,119	128,119	128,119	128,206	128,206	128,206	128,206	128,206	128,206	128,206	128,251	132	128,185
9	361.2 Collection Sewers - Gravity	39,040	39,040	39,040	39,040	39,040	39,040	39,040	39,040	39,040	39,040	39,040	39,040	39,040	0	39,040
10	362.2 Special Collecting	0	0	0	0	0	42	42	42	42	42	42	42	83	83	31
11	363.2 Services to Customers	19,019	19,019	19,019	19,019	19,019	19,019	19,019	19,019	19,019	19,019	19,019	19,019	19,019	0	19,019
12	364.2 Flow Measuring Devices	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	3,538	0	3,538
13	365.2 Flow Measuring Installation	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
14	389.2 Other Plant & Misc. Equipment	8	8	8	8	8	8	8	8	8	8	8	8	8	0	8
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	5	5	5	5	5	5	5	5	5	5	5	5	5	0	5
18	370.3 Receiving Wells	16	16	16	16	16	16	16	16	16	16	16	16	16	0	16
19	371.3 Pumping Equipment	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	1,884	0	1,884
20	389.3 Other Plant & Misc. Equipment	16	16	16	16	16	16	16	16	16	16	16	16	16	0	16
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	442	442	442	442	442	720	720	720	720	720	720	720	852	410	847
23	354.4 Structures & Improvements	123,808	123,808	123,808	123,808	123,808	123,808	123,808	123,808	123,808	123,808	123,808	123,808	123,808	0	123,808
24	380.4 Treatment & Disposal	157,748	157,748	157,748	157,748	157,748	157,748	157,748	157,748	157,748	157,748	157,748	157,748	157,748	0	157,748
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	153	153	153	153	153	153	153	153	153	153	153	153	153	0	153
27	389.4 Other Plant & Misc. Equipment	13	13	13	13	13	13	13	13	13	13	13	13	13	0	13
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	690	690	690	690	690	690	690	690	690	690	690	690	690	0	690
30	354.5 Structures & Improvements	6,155	6,160	6,169	6,179	6,187	6,101	6,524	6,524	6,524	6,524	6,524	6,524	6,803	738	6,524
31	390.5 Office Furniture & Equipment	3,758	3,758	3,766	3,773	3,779	3,781	4,022	4,022	4,022	4,022	4,022	4,022	4,294	539	4,025
32	390.51 Computer Equipment	9,253	9,256	9,271	9,285	9,295	9,300	9,745	9,746	9,746	9,746	9,746	9,746	10,249	997	9,751
33	391.5 Transportation Equipment	5,630	5,635	5,642	5,642	5,647	5,651	5,974	5,974	5,974	5,974	5,974	5,974	6,019	369	5,825
34	392.5 Stores Equipment	61	61	61	61	61	61	62	62	62	62	62	62	63	2	62
35	393.5 Tools, Shop & Garage Equipment	2,105	2,106	2,109	2,111	2,114	2,115	2,209	2,209	2,209	2,209	2,209	2,209	2,314	210	2,209
36	394.5 Laboratory Equipment	597	607	625	645	660	668	1,327	1,328	1,328	1,328	1,328	1,328	2,075	1,477	1,336
37	395.5 Power Operated Equipment	2,067	2,067	2,068	2,069	2,069	2,090	2,120	2,120	2,120	2,120	2,120	2,120	2,153	67	2,120
38	396.5 Communication Equipment	949	951	955	959	962	964	1,097	1,098	1,098	1,098	1,098	1,098	1,249	300	1,099
39	397.5 Miscellaneous Equipment	502	502	502	503	503	503	518	518	518	518	518	518	527	26	515
40	398.5 Other Tangible Plant	14	19	29	39	48	52	404	404	404	404	404	404	803	789	409
41	**INTANGIBLE PLANT**	474	474	474	474	474	474	474	474	474	474	474	474	474	0	474
42	**COLLECTION PLANT**	189,606	189,606	189,606	189,606	189,606	189,828	189,828	189,828	189,828	189,828	189,828	189,828	189,890	194	189,793
43	**SYSTEM PUMPING PLANT**	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	1,921	0	1,921
44	*TREATMENT AND DISPOSAL PLANT*	282,165	282,165	282,165	282,165	282,165	282,443	282,443	282,443	282,443	282,443	282,443	282,443	282,575	410	282,370
45	**GENERAL PLANT**	31,799	31,836	31,906	31,977	32,035	32,065	34,890	34,896	34,896	34,896	34,896	34,896	37,331	5,532	34,565
46	**TOTAL PLANT IN SERVICE**	506,054	506,092	506,163	506,232	506,291	506,731	509,356	509,362	509,362	509,362	509,362	509,362	512,191	6,137	509,123
47	**LAND & LAND RIGHTS**	1,136	1,136	1,136	1,136	1,136	1,415	1,415	1,415	1,415	1,415	1,415	1,415	1,547	410	1,342
48	**TOTAL PIS LESS LAND**	504,918	504,955	505,027	505,096	505,154	505,316	507,941	507,947	507,947	507,947	507,947	507,947	510,644	5,727	507,781

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	89	0	0	0	0	0	0	42	132	66
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	42	0	0	0	0	0	0	20	63	31
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	278	0	0	0	0	0	0	132	410	205
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	5	9	10	8	4	333	1	0	0	0	0	369	738	369
31	390.5 Office Furniture & Equipment	3	7	7	6	3	240	1	0	0	0	0	272	539	269
32	390.51 Computer Equipment	6	12	14	10	5	444	1	0	0	0	0	504	997	498
33	391.5 Transportation Equipment	5	7	(0)	5	4	323	(0)	0	0	0	0	45	389	195
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	2	1
35	393.5 Tools, Shop & Garage Equipment	1	3	3	2	1	94	0	0	0	0	0	106	210	105
36	394.5 Laboratory Equipment	9	18	20	15	8	650	2	0	0	0	0	748	1,477	738
37	395.5 Power Operated Equipment	0	1	1	1	0	31	0	0	0	0	0	33	67	33
38	396.5 Communication Equipment	2	4	4	3	2	134	0	0	0	0	0	151	300	150
39	397.5 Miscellaneous Equipment	0	0	0	0	0	15	0	0	0	0	0	9	26	13
40	398.5 Other Tangible Plant	5	10	11	8	4	352	1	0	0	0	0	398	789	395
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	132	0	0	0	0	0	0	89	194	97
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	278	0	0	0	0	0	0	132	410	205
45	GENERAL PLANT	38	71	89	58	30	2,625	6	0	0	0	0	2,605	5,532	2,767
46	TOTAL NET ADDITIONS	38	71	89	58	440	2,625	6	0	0	0	0	2,829	6,137	3,069
47	LAND & LAND RIGHTS	0	0	0	0	278	0	0	0	0	0	0	132	410	205
48	TOTAL PIS LESS LAND	38	71	89	58	162	2,625	6	0	0	0	0	2,696	5,727	2,864

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	89	0	0	0	0	0	0	42	132	66
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	42	0	0	0	0	0	0	20	63	31
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	278	0	0	0	0	0	0	132	410	205
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	5	9	10	8	4	333	1	0	0	0	0	377	747	373
31	390.5 Office Furniture & Equipment	3	7	7	6	3	240	1	0	0	0	0	272	539	269
32	390.51 Computer Equipment	8	12	14	10	5	444	1	0	0	0	0	504	997	498
33	391.5 Transportation Equipment	5	9	10	8	4	327	1	0	0	0	0	370	733	366
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	1	2	1
35	393.5 Tools, Shop & Garage Equipment	1	3	3	2	1	94	0	0	0	0	0	106	211	105
36	394.5 Laboratory Equipment	9	18	20	15	8	659	2	0	0	0	0	746	1,477	739
37	395.5 Power Operated Equipment	0	1	1	1	0	31	0	0	0	0	0	35	69	34
38	396.5 Communication Equipment	2	4	4	3	2	134	0	0	0	0	0	151	300	150
39	397.5 Miscellaneous Equipment	0	0	0	0	0	15	0	0	0	0	0	17	34	17
40	398.5 Other Tangible Plant	5	10	11	8	4	352	1	0	0	0	0	398	789	395
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	132	0	0	0	0	0	0	63	194	97
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	278	0	0	0	0	0	0	132	410	205
45	GENERAL PLANT	38	73	80	61	30	2,829	6	0	0	0	0	2,979	5,898	2,947
46	TOTAL GROSS ADDITIONS	38	73	80	61	440	2,829	6	0	0	0	0	3,173	8,500	3,249
47	LAND & LAND RIGHTS	0	0	0	0	278	0	0	0	0	0	0	132	410	205
48	TOTAL PIS LESS LAND	38	73	80	61	162	2,829	6	0	0	0	0	3,041	8,090	3,044

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	390.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	362.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	8	8	4
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	2	10	2	0	4	1	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	325	344	172
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	2	2	1
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	8	8	4
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	2	11	2	0	4	1	0	0	0	0	344	363	181
46	TOTAL RETIREMENTS	0	2	11	2	0	4	1	0	0	0	0	344	363	181
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	2	11	2	0	4	1	0	0	0	0	344	363	181

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	464	0.00%	0
4	389.1 Other Plant & Misc. Equipment	10	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	4	0.00%	0
7	354.2 Structures & Improvements	(33)	17.99%	(6)
8	360.2 Collection Sewers - Force	128,185	17.99%	23,066
9	361.2 Collection Sewers - Gravity	39,040	17.99%	7,025
10	362.2 Special Collecting	31	0.00%	0
11	363.2 Services to Customers	19,019	0.00%	0
12	364.2 Flow Measuring Devices	3,538	0.00%	0
13	365.2 Flow Measuring Installation	1	0.00%	0
14	389.2 Other Plant & Misc. Equipment	8	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	5	17.99%	1
18	370.3 Receiving Wells	16	17.99%	3
19	371.3 Pumping Equipment	1,884	17.99%	339
20	389.3 Other Plant & Misc. Equipment	16	17.99%	3
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	647	0.00%	0
23	354.4 Structures & Improvements	123,808	8.94%	11,065
24	380.4 Treatment & Disposal	157,748	8.94%	14,098
25	381.4 Plant Sewers	0	8.94%	0
26	382.4 Outfall Sewer Lines	153	8.94%	14
27	389.4 Other Plant & Misc. Equipment	13	8.94%	1
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	690	0.00%	0
30	354.5 Structures & Improvements	6,524	0.00%	0
31	390.5 Office Furniture & Equipment	4,025	0.00%	0
32	390.51 Computer Equipment	9,751	0.00%	0
33	391.5 Transportation Equipment	5,825	0.00%	0
34	392.5 Stores Equipment	62	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	2,209	0.00%	0
36	394.5 Laboratory Equipment	1,336	0.00%	0
37	395.5 Power Operated Equipment	2,120	0.00%	0
38	396.5 Communication Equipment	1,099	0.00%	0
39	397.5 Miscellaneous Equipment	515	0.00%	0
40	398.5 Other Tangible Plant	409	0.00%	0
41	**INTANGIBLE PLANT**	474	0.00%	0
42	**COLLECTION PLANT**	189,793	15.85%	30,065
43	**SYSTEM PUMPING PLANT**	1,921	18.01%	346
44	**TREATMENT AND DISPOSAL PLANT**	282,370	8.92%	25,178
45	**GENERAL PLANT**	34,565	0.00%	0
46	**TOTAL PLANT IN SERVICE**	509,123	10.92%	55,609
47	**LAND & LAND RIGHTS**	1,342	0.00%	0
48	**TOTAL PIS LESS LAND**	507,781	10.95%	55,609

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & USEFUL PLANT - 1995
SUMMARY

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

	(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	55,609	0	55,609	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(11,250)	0	(11,250)	A-10 (S)
4	CIAC	(16,154)	0	(16,154)	A-12 (S)
5	Accumulated Amort. of CIAC	3,306	0	3,306	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	31,511	0	31,511	

5/30/95 8:19 AM A07S.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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.

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

Line No.	(1) Description	(2) Sewer 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	09/30/88 Balance Per Books	17,704
23	Utility Adjustment to ordered balance (1)	0
24	1988 Additions	2,869
25	1988 Retirements	0
26	1988 Adjustments	0
27	1988 Net Additions	2,869
28	12/31/88 Balance	20,573
29		
30		
31	1989 Additions	11,595
32	1989 Retirements	364
33	1989 Adjustments	0
34	1989 Net Additions	11,231
35	12/31/89 Balance	31,804
36		
37		
38	1990 Additions	11,680
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	11,680
42	12/31/90 Balance	43,484

5/30/95 8:19 AM A08S1.XLS

Note: May not cross foot due to rounding

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-6 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer Accum. Depr Year-End Balances
1	12/31/90 Balance		43,484
2			
3			
4	1991 Additions		11,641
5	1991 Retirements		277
6	1991 Adjustments		0
7	1991 Net Additions		11,364
8	12/31/91 Balance		54,848
9			
10			
11	1992 Additions		11,599
12	1992 Retirements		0
13	1992 Adjustments		0
14	1992 Net Additions		11,599
15	12/31/92 Balance		66,447
16			
17			
18	1993 Additions		11,623
19	1993 Retirements		600
20	1993 Adjustments	General Plant Allocation True-up	12,270
21	1993 Net Additions		23,293
22	12/31/93 Balance		89,740
23			
24			
25	1994 Additions		14,708
26	1994 Retirements		978
27	1994 Adjustments		0
28	1994 Net Additions		13,730
29	12/31/94 Balance		103,470
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	(122)
32	1995 Additions		15,468
33	1995 Retirements		363
34	1995 Adjustments		0
35	1995 Net Additions		15,104
36	12/31/95 Balance		118,452
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 SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	41	12	53	0	53	47	0	47
4	389.1 Other Plant & Misc. Equipment	1	0	1	0	1	1	0	1
5	COLLECTION PLANT								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(5)	(1)	(6)	0	(6)	(6)	0	(6)
8	360.2 Collection Sewers - Force	24,975	3,205	28,180	0	28,180	26,578	0	26,578
9	361.2 Collection Sewers - Gravity	7,605	976	8,581	0	8,581	8,093	0	8,093
10	362.2 Special Collecting	0	1	1	0	1	1	0	1
11	363.2 Services to Customers	3,697	475	4,172	0	4,172	3,935	0	3,935
12	364.2 Flow Measuring Devices	44	88	132	0	132	88	0	88
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	1	0	1	0	1	1	0	1
15	SYSTEM PUMPING PLANT								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1	0	1	0	1	1	0	1
18	370.3 Receiving Wells	2	0	2	0	2	2	0	2
19	371.3 Pumping Equipment	(395)	47	(348)	0	(348)	(372)	0	(372)
20	389.3 Other Plant & Misc. Equipment	2	0	2	0	2	2	0	2
21	TREATMENT AND DISPOSAL PLANT								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	23,640	3,095	26,735	0	26,735	25,188	0	25,188
24	380.4 Treatment & Disposal	29,659	3,944	33,603	0	33,603	31,631	0	31,631
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	24	4	28	0	28	26	0	26
27	389.4 Other Plant & Misc. Equipment	2	0	2	0	2	2	0	2
28	GENERAL PLANT								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	1,396	154	1,551	0	1,551	1,473	0	1,473
31	390.5 Office Furniture & Equipment	1,688	268	1,956	0	1,956	1,822	0	1,822
32	390.51 Computer Equipment	3,082	1,625	4,707	0	4,707	3,894	0	3,894
33	391.5 Transportation Equipment	3,717	627	4,344	0	4,344	4,030	0	4,030
34	392.5 Stores Equipment	18	3	21	0	21	19	0	19
35	393.5 Tools, Shop & Garage Equipment	1,044	137	1,182	0	1,182	1,113	0	1,113
36	394.5 Laboratory Equipment	151	89	240	0	240	195	0	195
37	395.5 Power Operated Equipment	2,021	175	2,196	0	2,196	2,109	0	2,109
38	396.5 Communication Equipment	470	110	580	0	580	525	0	525
39	397.5 Miscellaneous Equipment	72	26	98	0	98	85	0	85
40	398.5 Other Tangible Plant	398	41	439	0	439	419	0	419
41	**INTANGIBLE PLANT**	42	12	54	0	54	48	0	48
42	**COLLECTION PLANT**	36,317	4,744	41,061	0	41,061	38,690	0	38,690
43	**SYSTEM PUMPING PLANT**	(390)	47	(343)	0	(343)	(367)	0	(367)
44	**TREATMENT AND DISPOSAL PLANT**	53,325	7,043	60,368	0	60,368	56,847	0	56,847
45	**GENERAL PLANT**	14,057	3,256	17,312	0	17,312	15,684	0	15,684
46	**TOTAL SEWER ACCUM. DEPR.**	103,351	15,102	118,452	0	118,452	110,902	0	110,902

Note: May not cross foot due to rounding

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 of the prior year and the test year average balance.

FPSC
Schedule: A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	41	42	43	44	45	46	47	48	49	50	51	52	53	12	47
4	389.1 Other Plant & Misc. Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
5	COLLECTION PLANT															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	(5)	(5)	(5)	(5)	(5)	(5)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(1)	(6)
8	360.2 Collection Sewers - Force	24,975	25,242	25,509	25,776	26,043	26,310	26,578	26,845	27,112	27,379	27,646	27,913	28,180	3,205	26,578
9	361.2 Collection Sewers - Gravity	7,805	7,886	7,767	7,848	7,929	8,010	8,095	8,176	8,257	8,338	8,419	8,500	8,581	976	8,093
10	362.2 Special Collecting	0	0	0	0	0	0	1	1	1	1	1	1	1	1	1
11	363.2 Services to Customers	3,697	3,737	3,777	3,817	3,857	3,897	3,932	3,972	4,012	4,052	4,092	4,132	4,172	475	3,935
12	364.2 Flow Measuring Devices	44	51	58	65	72	79	90	97	104	111	118	125	132	88	88
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
15	SYSTEM PUMPING PLANT															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	1	1	1	1	1	1	1	1	1	1	1	1	1	0	1
18	370.3 Receiving Wells	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
19	371.3 Pumping Equipment	(395)	(391)	(387)	(383)	(379)	(375)	(372)	(368)	(364)	(360)	(356)	(352)	(348)	47	(372)
20	389.3 Other Plant & Misc. Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
21	TREATMENT AND DISPOSAL PLANT															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	23,840	23,898	24,156	24,414	24,672	24,930	25,187	25,445	25,703	25,961	26,219	26,477	26,735	3,095	25,188
24	380.4 Treatment & Disposal	29,859	29,988	30,317	30,646	30,975	31,304	31,629	31,958	32,287	32,616	32,945	33,274	33,603	3,944	31,631
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	24	24	24	24	24	24	28	28	28	28	28	28	28	4	26
27	389.4 Other Plant & Misc. Equipment	2	2	2	2	2	2	2	2	2	2	2	2	2	0	2
28	GENERAL PLANT															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	1,396	1,410	1,424	1,438	1,452	1,466	1,475	1,489	1,503	1,517	1,531	1,545	1,551	154	1,473
31	390.5 Office Furniture & Equipment	1,688	1,710	1,732	1,754	1,776	1,798	1,824	1,846	1,868	1,890	1,912	1,934	1,956	268	1,822
32	390.51 Computer Equipment	3,082	3,217	3,352	3,487	3,622	3,757	3,897	4,032	4,167	4,302	4,437	4,572	4,707	1,625	3,894
33	391.5 Transportation Equipment	3,717	3,796	3,877	3,947	4,026	4,107	4,184	4,264	4,345	4,426	4,507	4,588	4,344	627	4,030
34	392.5 Stores Equipment	18	18	18	18	18	18	21	21	21	21	21	21	21	3	19
35	393.5 Tools, Shop & Garage Equipment	1,044	1,056	1,068	1,080	1,092	1,104	1,110	1,122	1,134	1,146	1,158	1,170	1,182	137	1,113
36	394.5 Laboratory Equipment	151	158	165	172	179	186	198	205	212	219	226	233	240	89	195
37	395.5 Power Operated Equipment	2,021	2,036	2,051	2,066	2,081	2,096	2,108	2,123	2,138	2,153	2,168	2,183	2,196	175	2,109
38	396.5 Communication Equipment	470	479	488	497	506	515	526	535	544	553	562	571	580	110	525
39	397.5 Miscellaneous Equipment	72	75	78	81	84	87	88	91	94	97	100	103	98	26	85
40	398.5 Other Tangible Plant	398	401	404	407	410	413	421	424	427	430	433	436	439	41	419
41	INTANGIBLE PLANT	42	43	44	45	46	47	48	49	50	51	52	53	54	12	48
42	COLLECTION PLANT	36,317	36,712	37,107	37,502	37,897	38,292	38,691	39,086	39,481	39,876	40,271	40,666	41,061	4,744	38,690
43	SYSTEM PUMPING PLANT	(390)	(386)	(382)	(378)	(374)	(370)	(367)	(363)	(359)	(355)	(351)	(347)	(343)	47	(367)
44	TREATMENT AND DISPOSAL PLANT	53,325	53,912	54,499	55,088	55,673	56,260	56,846	57,433	58,020	58,607	59,194	59,781	60,368	7,043	56,847
45	GENERAL PLANT	14,057	14,358	14,657	14,947	15,248	15,547	15,851	16,151	16,452	16,753	17,054	17,355	17,912	3,256	15,684
46	TOTAL SEWER ACCUM. DEPR.	103,351	104,639	105,925	107,202	108,488	109,776	111,069	112,356	113,644	114,932	116,220	117,506	118,452	15,102	110,902

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	1	1	1	1	1	1	1	1	1	1	1	1	12	6
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	(1)	0	0	0	0	0	0	(1)	(1)
8	360.2 Collection Sewers - Force	267	267	267	267	267	268	267	267	267	267	267	267	3,205	1,603
9	361.2 Collection Sewers - Gravity	81	81	81	81	81	85	81	81	81	81	81	81	976	488
10	362.2 Special Collecting	0	0	0	0	0	1	0	0	0	0	0	0	1	1
11	363.2 Services to Customers	40	40	40	40	40	35	40	40	40	40	40	40	475	238
12	364.2 Flow Measuring Devices	7	7	7	7	7	11	7	7	7	7	7	7	88	44
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	4	4	4	4	4	3	4	4	4	4	4	4	47	24
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	258	258	258	258	258	257	258	258	258	258	258	258	3,095	1,548
24	380.4 Treatment & Disposal	329	329	329	329	329	325	329	329	329	329	329	329	3,944	1,972
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	4	0	0	0	0	0	0	4	2
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	14	14	14	14	14	9	14	14	14	14	14	6	154	77
31	390.5 Office Furniture & Equipment	22	22	22	22	22	26	22	22	22	22	22	22	268	134
32	390.51 Computer Equipment	135	135	135	135	135	140	135	135	135	135	135	135	1,625	813
33	391.5 Transportation Equipment	81	79	71	79	81	76	80	81	81	81	81	(244)	627	314
34	392.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
35	393.5 Tools, Shop & Garage Equipment	12	12	12	12	12	6	12	12	12	12	12	11	137	68
36	394.5 Laboratory Equipment	7	7	7	7	7	12	7	7	7	7	7	7	89	45
37	395.5 Power Operated Equipment	15	15	15	15	15	12	15	15	15	15	15	13	175	88
38	396.5 Communication Equipment	9	9	9	9	9	11	9	9	9	9	9	9	110	55
39	397.5 Miscellaneous Equipment	3	3	3	3	3	1	3	3	3	3	3	(5)	26	13
40	398.5 Other Tangible Plant	3	3	3	3	3	8	3	3	3	3	3	3	41	21
41	INTANGIBLE PLANT	1	1	1	1	1	1	1	1	1	1	1	1	12	6
42	COLLECTION PLANT	395	395	395	395	395	399	395	395	395	395	395	395	4,744	2,373
43	SYSTEM PUMPING PLANT	4	4	4	4	4	3	4	4	4	4	4	4	47	24
44	TREATMENT AND DISPOSAL PLANT	587	587	587	587	587	586	587	587	587	587	587	587	7,043	3,522
45	GENERAL PLANT	301	299	290	299	301	304	300	301	301	301	301	(43)	3,256	1,631
46	TOTAL NET ADDITIONS	1,288	1,286	1,277	1,286	1,288	1,293	1,287	1,288	1,288	1,288	1,288	944	15,102	7,556

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 to accumulated depreciation by account for each month of the last year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	1	1	1	1	1	1	1	1	1	1	1	1	12	6
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	(1)	0	0	0	0	0	0	(1)	0
8	360.2 Collection Sewers - Force	267	267	267	267	267	268	267	267	267	267	267	267	3,205	1,602
9	361.2 Collection Sewers - Gravity	81	81	81	81	81	85	81	81	81	81	81	81	976	488
10	362.2 Special Collecting	0	0	0	0	0	1	0	0	0	0	0	0	1	0
11	363.2 Services to Customers	40	40	40	40	40	35	40	40	40	40	40	40	475	238
12	364.2 Flow Measuring Devices	7	7	7	7	7	11	7	7	7	7	7	7	88	44
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	4	4	4	4	4	3	4	4	4	4	4	4	47	24
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	258	258	258	258	258	257	258	258	258	258	258	258	3,095	1,548
24	380.4 Treatment & Disposal	329	329	329	329	329	325	329	329	329	329	329	329	3,944	1,972
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	4	0	0	0	0	0	0	4	2
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	14	14	14	14	14	9	14	14	14	14	14	14	183	82
31	390.5 Office Furniture & Equipment	22	22	22	22	22	26	22	22	22	22	22	22	268	134
32	390.51 Computer Equipment	135	135	135	135	135	140	135	135	135	135	135	135	1,625	813
33	391.5 Transportation Equipment	81	81	81	81	81	80	81	81	81	81	81	81	971	485
34	392.5 Stores Equipment	0	0	0	0	0	3	0	0	0	0	0	0	3	2
35	393.5 Tools, Shop & Garage Equipment	12	12	12	12	12	8	12	12	12	12	12	12	138	69
36	394.5 Laboratory Equipment	7	7	7	7	7	12	7	7	7	7	7	7	89	45
37	395.5 Power Operated Equipment	15	15	15	15	15	12	15	15	15	15	15	15	177	88
38	396.5 Communication Equipment	9	9	9	9	9	11	9	9	9	9	9	9	110	55
39	397.5 Miscellaneous Equipment	3	3	3	3	3	1	3	3	3	3	3	3	34	17
40	398.5 Other Tangible Plant	3	3	3	3	3	8	3	3	3	3	3	3	41	20
41	**INTANGIBLE PLANT**	1	1	1	1	1	1	1	1	1	1	1	1	12	6
42	**COLLECTION PLANT**	395	395	395	395	395	399	395	395	395	395	395	395	4,745	2,372
43	**SYSTEM PUMPING PLANT**	4	4	4	4	4	3	4	4	4	4	4	4	48	24
44	**TREATMENT AND DISPOSAL PLANT**	587	587	587	587	587	586	587	587	587	587	587	587	7,043	3,522
45	**GENERAL PLANT**	301	301	301	301	301	308	301	301	301	301	301	301	3,620	1,810
46	**TOTAL GROSS ADDITIONS**	1,288	1,288	1,288	1,288	1,288	1,297	1,288	1,288	1,288	1,288	1,288	1,288	15,468	7,734

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	8	9	4
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	2	10	2	0	4	1	0	0	0	0	325	344	172
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	1	1	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	2	2	1
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	8	8	4
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	2	11	2	0	4	1	0	0	0	0	344	363	181
46	**TOTAL RETIREMENTS**	0	2	11	2	0	4	1	0	0	0	0	344	363	181

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 adjustments to accumulated depreciation by account for each month of the last year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL UTILITY ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - 1995
TEST YEAR AVERAGE BALANCE / NON-USED AND USEFUL

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	47	0.00%	0
4	389.1 Other Plant & Misc. Equipment	1	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	(6)	17.99%	(1)
8	360.2 Collection Sewers - Force	26,578	17.99%	4,782
9	361.2 Collection Sewers - Gravity	8,093	17.99%	1,456
10	362.2 Special Collecting	1	0.00%	0
11	363.2 Services to Customers	3,935	0.00%	0
12	364.2 Flow Measuring Devices	88	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	1	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	1	17.99%	0
18	370.3 Receiving Wells	2	17.99%	0
19	371.3 Pumping Equipment	(372)	17.99%	(67)
20	389.3 Other Plant & Misc. Equipment	2	17.99%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	25,188	8.94%	2,251
24	380.4 Treatment & Disposal	31,631	8.94%	2,827
25	381.4 Plant Sewers	0	8.94%	0
26	382.4 Outfall Sewer Lines	26	8.94%	2
27	389.4 Other Plant & Misc. Equipment	2	8.94%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	1,473	0.00%	0
31	390.5 Office Furniture & Equipment	1,822	0.00%	0
32	390.51 Computer Equipment	3,894	0.00%	0
33	391.5 Transportation Equipment	4,030	0.00%	0
34	392.5 Stores Equipment	19	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	1,113	0.00%	0
36	394.5 Laboratory Equipment	195	0.00%	0
37	395.5 Power Operated Equipment	2,109	0.00%	0
38	396.5 Communication Equipment	525	0.00%	0
39	397.5 Miscellaneous Equipment	85	0.00%	0
40	398.5 Other Tangible Plant	419	0.00%	0
41	**INTANGIBLE PLANT**	48	0.00%	0
42	**COLLECTION PLANT**	38,690	16.12%	6,237
43	**SYSTEM PUMPING PLANT**	(367)	18.26%	(67)
44	**TREATMENT AND DISPOSAL PLANT**	58,847	8.94%	5,080
45	**GENERAL PLANT**	15,631	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	110,902	10.14%	11,250

Note: May not cross foot due to rounding.

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 1 of 2
Preparer: Kimbel

Line No.	(1) Description	(2) Sewer 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	09/30/88 Balance Per Books	101,920
23	Utility Adjustment 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	101,920
29		
30		
31	1989 Additions	0
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	0
35	12/31/89 Balance	101,920
36		
37		
38	1990 Additions	0
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	0
42	12/31/90 Balance	101,920

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

5/30/95 9:19 AM A11S1.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer CIAC Year-End Balances
1	12/31/90 Balance	101,920
2		
3		
4	1991 Additions	0
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8	12/31/91 Balance	101,920
9		
10		
11	1992 Additions	0
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	0
15	12/31/92 Balance	101,920
16		
17		
18	1993 Additions	0
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	0
22	12/31/93 Balance	101,920
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	12/31/94 Balance	101,920
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	12/31/95 Balance	101,920
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 SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(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	Contributed Lines	101,920	0	101,920	0	101,920	101,920	0	101,920	15.85%	16,154
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	18.01%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL SEWER CIAC**	101,920	0	101,920	0	101,920	101,920	0	101,920	15.85%	16,154
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Lucie / Tropical Isles
Docket No. 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 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	Contributed Lines	101,920	101,920	101,920	101,920	101,920	101,920	101,920	101,920	101,920	101,920	101,920	101,920	101,920	0	101,920
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL SEWER CIAC	101,920	101,920	101,920	101,920	101,920	101,920	101,920	101,920	101,920	101,920	101,920	101,920	101,920	0	101,920

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 4 of 8
Preparer: Kimball

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Gross Additions	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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 5 of 6
Preparer: Kimball

Line No	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER CONTRIBUTIONS IN AID OF CONSTRUCTION BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 6 of 6
Preparer: Kimball

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Net Adjustments	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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	FPSC MARGIN RESERVE - CIAC	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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	09/30/88 Balance Per Books	3,944
23	Utility Adjustment 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	3,944
29		
30		
31	1989 Additions	2,548
32	1989 Retirements	0
33	1989 Adjustments	0
34	1989 Net Additions	2,548
35	12/31/89 Balance	6,492
36		
37		
38	1990 Additions	2,548
39	1990 Retirements	0
40	1990 Adjustments	0
41	1990 Net Additions	2,548
42	12/31/90 Balance	9,040

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	12/31/90 Balance	9,040
2		
3		
4	1991 Additions	2,548
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	2,548
8		
8	12/31/91 Balance	11,588
9		
10		
11	1992 Additions	2,548
12	1992 Retirements	0
13	1992 Adjustments	0
14	1992 Net Additions	2,548
15	12/31/92 Balance	14,136
16		
17		
18	1993 Additions	2,548
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	2,548
22	12/31/93 Balance	16,684
23		
24		
25	1994 Additions	2,548
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	2,548
29	12/31/94 Balance	19,232
30		
31		
32	1995 Additions	2,548
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	2,548
36	12/31/95 Balance	21,780
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 ACCUMULATED AMORTIZATION OF SEWER CIAC BY CLASSIFICATION - 1995
TEST YEAR AVERAGE BALANCE / SUMMARY

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(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	Contributed Lines	19,232	2,548	21,780	0	21,780	20,506	0	20,506	16.12%	3,306
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	18.26%	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	19,232	2,548	21,780	0	21,780	20,506	0	20,506	16.12%	3,306

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY BALANCES / TEST YEAR AVERAGE BALANCE

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 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	Contributed Lines	19,232	19,444	19,656	19,868	20,080	20,292	20,508	20,720	20,932	21,144	21,356	21,568	21,780	2,548	20,506
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	19,232	19,444	19,656	19,868	20,080	20,292	20,508	20,720	20,932	21,144	21,356	21,568	21,780	2,548	20,506

Note: May not cross foot due to rounding.

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	212	212	212	212	212	216	212	212	212	212	212	212	2,548	1,274
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	212	212	212	212	212	216	212	212	212	212	212	212	2,548	1,274

Note: May not cross foot due to rounding.

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No	(1) Description	(2) Jan	(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	Contributed Lines	212	212	212	212	212	216	212	212	212	212	212	212	2,548	1,274
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	212	212	212	212	212	216	212	212	212	212	212	212	2,548	1,274

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Note: May not cross foot due to rounding.

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	*Cont. Prpty Other than Lines*	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

645

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF CIAC BY CLASSIFICATION - 1995
MONTHLY UTILITY ADJUSTMENTS / AVERAGE

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 6 of 8
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	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: BSU / 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.

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Note: May not cross foot due to rounding.

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer 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	0.00%
34	Non-used and Useful Amount	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER WORKING CAPITAL ALLOWANCE CALCULATION - 1995

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

	(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	50,884	0	50,884	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	6,361	0	6,361	

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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	309,890,967	310,165,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,683,120	324,306,791	325,596,238	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	6,837,825
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	209,872	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	4,237,066
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	8,668,483	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	3,928,316
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	361,585	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)	99,482
39	Accrued Interest Receivable	196,029	222,533	238,016	244,847	254,629	268,355	177,038	196,779	215,169	231,340	238,540	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	8,474,896	8,419,138	8,349,160	8,327,146	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	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	2,356,949	2,422,681
48	Preliminary Survey and Investigations	774,158	777,358	1,106,515	1,194,987	1,315,666	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	2,075,088	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	6,166,885	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	3,886,186	3,803,896
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	303,633,964	305,198,639	306,311,119	306,474,076	309,214,095	306,570,488

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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	7,049,834	8,154,458	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	79,582,281
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	183,907,743
14															
15	Accounts Payable	3,519,466	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	1,390,411	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	2,021,538	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	2,036,958
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	4,163,786	4,595,178	4,954,773	5,587,553	6,002,174	4,647,215	4,406,982	3,830,983
21	Accrued Interest-Debt	1,760,712	145,083	566,204	942,053	1,008,037	1,384,075	1,759,252	143,333	517,208	892,800	966,767	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	1,263,350	1,310,886	1,196,451	1,277,018	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	14,869,868	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	2,471,938	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	2,621,307	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	99,299,806	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	(23,786,886)	(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	110,639,581	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	304,854,667	303,633,864	305,188,639	306,311,119	306,474,076	309,214,095	306,570,468

Note: May not cross foot due to rounding.

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(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)
	09/30/86 Balance Per Books			09/30/86 Balance Per Books	0	
1		0				
2	Adjustments	0		Adjustments	0	
3	12/31/91 Adjusted Balance			xx/xx/xx 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 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
16	Average Balance	0	Above	
17	Composite Non-Used & Useful Plant in Service - %	10.92%	A-6 (S)	
18	AVERAGE NON-USED & USEFUL AMOUNT	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
19	Average Balance	0	Above	
20	Composite Non-Used & Useful Accumulated Amortization - %	10.14%	A-10 (S)	
21	AVERAGE NON-USED & USEFUL AMOUNT	0		
22	NET NON-USED AND USEFUL AMOUNT	0		A-7 (S)

5/30/95 10:11 AM A20S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - SEWER - 1995
DEFERRED DEBITS

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

Line No.	(1) Description	(2) TOTAL DEFERRED DEBITS ADDITIONS	(3) TOTAL DEFERRED DEBITS MONTHLY AMORTIZATION	(4) TOTAL DEFERRED DEBITS UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/94 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/95 Balance	0	0	0
15	**Total Amortization Expense 12/31/95**		0	
16	**Average Rate Base Balance 12/31/95**			0

5/30/95 10:10 AM A21S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUESTED

Company: BSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(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 Sewer Sales	39,883	0	39,883	11,131	51,014	27.91%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	39,883	0	39,883	11,131	51,014		
5 OPERATING EXPENSES							
6 Operation and Maintenance	50,884	0	50,884	0	50,884		B-6(S)
7 Depreciation net of CIAC Amort	11,934	0	11,934	0	11,934		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	9,899	(698)	9,201	501 (A)	9,702		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(19,063)	269	(18,794)	4,101 (B)	(14,693)		B-17(S),B-2(S)3/3
11 Total Operating Expenses	53,654	(429)	53,225	4,602	57,827		
12 NET OPERATING INCOME	(13,771)	429	(13,342)	6,529	(6,813)		
13 RATE BASE	280,929	0	280,929		280,929		A-2(S)
14 RATE OF RETURN	(4.90%)		(4.75%)		(2.43%)		D-1(S)

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 SEWER NET OPERATING INCOME - 1995
PRESENT AND REQUIRED

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-2(S)
Page 2 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

	(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	Sewer Sales	39,883	0	39,883	69,868		109,751	175.18%	B-4(S),B-3(S)
3	Other Revenue	0	0	0	0		0		B-4(S)
4	Total Operating Revenue	39,883	0	39,883	69,868		109,751		
5	**OPERATING EXPENSES**								
6	Operation and Maintenance	50,884	0	50,884	0		50,884		B-6(S)
7	Depreciation net of CIAC Amort	11,934	0	11,934	0		11,934		B-14(S)
8	Amortization	0	0	0	0		0		B-18(S), A-21(S)
9	Taxes Other than Income	9,899	(698)	9,201	3,144	(A)	12,345		B-15(S),B-2(S)3/3
10	Provision for Income Taxes	(19,063)	269	(18,794)	25,739	(B)	6,945		B-17(S),B-2(S)3/3
11	Total Operating Expenses	53,654	(429)	53,225	28,883		82,108		
12	**NET OPERATING INCOME**	(13,771)	429	(13,342)	40,985		27,643		
13	**RATE BASE**	280,929	0	280,929			280,929		A-2(S)
14	**RATE OF RETURN**	(4.90%)		(4.75%)			9.84%		D-1(S)

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 SEWER REVENUE INCREASE CALCULATION - 1995
REQUIRED AND REQUESTED

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	Description	Required	Requested	Supporting Schedules	Recap Schedules
	(1)	(2)	(3)	(4)	(5)
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	-18.21%	D-1(S)	
3	Rate of Return (%)	9.84%	-2.43%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	280,929	280,929	A-2(S)	
6	Required Income (L3 x L5)	27,643	(6,813)		
7	Adjusted Income Under Present Rates	(13,342)	(13,342)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	40,985	6,529		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	66,724	10,630		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	69,868	11,131		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	66,724	10,630		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	25,739	4,101		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	3,144	501		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	40,985	6,529		B-2(S)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	Ratio	Cost Rate	Weighted Cost
	(1)	(2)	(3)	(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%

Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO PRESENT SEWER OPERATING INCOME - 1995

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.		
3		0	
4	2.		
5		0	
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
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-14(S)
24	1.		
25		0	
26	2.		
27		0	
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.		
31		0	
32	2.		
33		0	
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. N/A		
37		0	
38	2. N/A		
39		0	
40	3. Non Used and Useful Property Taxes		
41		(698)	
42		(698)	
43	**F. INCOME TAXES:**		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.		
45		269	
46	2.		
47		0	
48		269	
49	**TOTAL SEWER INCOME ADJUSTMENTS**		
50		(429)	
51			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER OPERATING REVENUES - 1995
UNDER PRESENT RATES

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 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.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	Account No. and Description	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	39,883	0	39,883
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	0	0	0
9	522.2 Measured - Commercial	0	0	0
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	39,883	0	39,883
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	39,883	0	39,883
21	**OTHER SEWER REVENUES:**			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	39,883	0	39,883

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Note: May not cross foot due to rounding.

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-6(S)
Page 1 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

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	701 Salaries & Wages - Employees	21,593	0	21,593	13,069	0	13,069	2,352	0	2,352	6,173	0	6,173
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	5,362	0	5,362	3,245	0	3,245	584	0	584	1,533	0	1,533
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	2,100	0	2,100	2,100	0	2,100	0	0	0	0	0	0
6	715 Purchased Power	7,318	0	7,318	7,200	0	7,200	8	0	8	110	0	110
7	716 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718 Chemicals	1,562	0	1,562	1,562	0	1,562	0	0	0	0	0	0
9	720 Materials & Supplies	5,479	0	5,479	5,055	0	5,055	130	0	130	294	0	294
10	731 Contractual Services - Eng.	49	0	49	0	0	0	0	0	0	49	0	49
11	732 Contractual Services - Acct.	261	0	261	0	0	0	0	0	0	261	0	261
12	733 Contractual Services - Legal	157	0	157	0	0	0	0	0	0	157	0	157
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	801	0	801	395	0	395	0	0	0	406	0	406
15	741 Rental of Real Building/Real Property	233	0	233	0	0	0	0	0	0	233	0	233
16	742 Rental of Equipment	11	0	11	0	0	0	0	0	0	11	0	11
17	750 Transportation Expense	1,169	0	1,169	963	0	963	92	0	92	114	0	114
18	756 Insurance - Vehicle	179	0	179	0	0	0	0	0	0	179	0	179
19	757 Insurance - General Liability	368	0	368	0	0	0	0	0	0	368	0	368
20	758 Insurance - Workman's Comp	386	0	386	234	0	234	42	0	42	110	0	110
21	759 Insurance - Other	37	0	37	0	0	0	0	0	0	37	0	37
22	760 Advertising Expense	40	0	40	0	0	0	0	0	0	40	0	40
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767 Reg. Comm. Exp. - Other	89	0	89	0	0	0	0	0	0	89	0	89
25	770 Bad Debt Expense	320	0	320	0	0	0	320	0	320	0	0	0
26	775 Miscellaneous Expenses	3,372	0	3,372	759	0	759	802	0	802	1,811	0	1,811
27	TOTAL SEWER O & M EXPENSES	50,884	0	50,884	34,582	0	34,582	4,329	0	4,329	11,974	0	11,974

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.8)

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-8(S)
Page 2 of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No.	(1) Account No. and Name	(2) Jan	(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	701.1-.8 Salaries & Wages - Employees	1,803	1,627	1,879	1,799	1,823	1,778	1,841	1,819	1,781	1,837	1,780	1,825	21,593	0	21,593
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	448	404	467	447	453	442	457	452	442	456	442	453	5,362	0	5,362
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	175	175	175	175	175	175	175	175	175	175	175	175	2,100	0	2,100
6	715.1-.8 Purchased Power	610	609	610	610	610	610	610	610	610	610	610	610	7,318	0	7,318
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	261	0	261	0	261	0	261	0	261	0	257	0	1,562	0	1,562
9	720.1-.8 Materials & Supplies	168	563	169	1,306	165	1,715	267	265	565	186	65	86	5,479	0	5,479
10	731.1-.8 Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	49	0	49
11	732.1-.8 Contractual Services - Acct.	21	21	22	22	22	22	22	22	22	22	21	22	261	0	261
12	733.1-.8 Contractual Services - Legal	13	12	13	13	13	13	13	13	13	13	13	13	157	0	157
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	55	50	56	52	51	226	53	51	51	92	51	92	801	0	801
15	741.1-.8 Rental of Real Building/Real Property	19	18	20	20	20	19	20	20	19	20	19	19	233	0	233
16	742.1-.8 Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11
17	750.1-.8 Transportation Expense	98	96	98	98	97	97	98	97	97	98	97	97	1,169	0	1,169
18	756.1-.8 Insurance - Vehicle	15	14	15	15	15	15	15	15	15	15	15	15	179	0	179
19	757.1-.8 Insurance - General Liability	30	29	32	31	31	31	31	31	30	31	30	30	366	0	366
20	758.1-.8 Insurance - Workman's Comp (2)	32	29	34	32	33	32	33	33	32	33	32	33	366	0	366
21	759.1-.8 Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	37	0	37
22	760.1-.8 Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	3	40	0	40
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.8 Reg. Comm. Exp. - Other	7	7	6	8	7	7	7	7	7	8	7	7	86	0	86
25	770.1-.8 Bad Debt Expense	27	24	27	27	27	27	27	27	26	27	26	27	320	0	320
26	775.1-.8 Miscellaneous Expenses	292	264	298	282	279	276	285	278	277	284	277	280	3,371	0	3,371
27	TOTAL SEWER O & M EXPENSES	4,087	3,954	4,195	4,950	4,094	5,495	4,226	3,926	4,435	3,858	3,928	3,736	50,885	0	50,885

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.6)

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-6(S)
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	701.1-.6 Salaries & Wages - Employees	1,099	959	1,151	1,073	1,106	1,070	1,123	1,103	1,075	1,113	1,082	1,116	13,069	0	13,069
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	273	238	286	267	275	266	279	274	267	276	269	277	3,245	0	3,245
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	175	175	175	175	175	175	175	175	175	175	175	175	2,100	0	2,100
6	715.1-.6 Purchased Power	600	600	600	600	600	600	600	600	600	600	600	600	7,200	0	7,200
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	261	0	261	0	261	0	261	0	261	0	257	0	1,562	0	1,562
9	720.1-.6 Materials & Supplies	133	530	133	1,270	130	1,580	231	229	530	130	30	30	5,055	0	5,055
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	22	17	21	18	17	192	19	17	18	18	18	18	395	0	395
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	82	80	81	80	80	80	80	80	80	80	80	80	963	0	963
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	20	17	21	19	20	19	20	20	19	20	19	20	234	0	234
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	76	60	75	60	59	59	65	58	61	62	63	62	759	0	759
27	TOTAL SEWER DIRECT O & M EXPENSES	2,740	2,677	2,802	3,561	2,722	4,140	2,853	2,556	3,066	2,474	2,593	2,379	34,582	0	34,582

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.7)

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-6(S)
Page 4 of 8
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Jan	(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	701.7	Salaries & Wages - Employees	197	179	199	197	196	195	201	199	194	201	194	196	2,352	0	2,352
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	49	45	49	49	49	48	50	49	48	50	48	49	584	0	584
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	8	0	8
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	11	10	11	11	11	11	11	11	11	11	11	11	130	0	130
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	8	7	8	8	8	8	8	8	8	8	8	8	92	0	92
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	4	3	4	4	4	3	4	4	3	4	3	4	42	0	42
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	27	24	27	27	27	27	27	27	26	27	26	27	320	0	320
26	775.7	Miscellaneous Expenses	67	61	68	67	67	67	68	68	66	69	66	68	802	0	802
27		TOTAL SEWER ALLOCATED CUST ACCTS EXP.	362	330	366	363	364	360	370	365	356	370	357	365	4,329	0	4,329

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.8)

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-6(S)
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 EXPENSES (.8) Per Books O & M	(15) Adjustments	(16) Adjusted O & M
1	701.8	Salaries & Wages - Employees	508	488	529	528	520	513	517	518	512	523	504	512	6,173	0	6,173
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	126	121	131	131	129	127	129	129	127	130	125	127	1,533	0	1,533
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	9	9	9	9	9	9	9	9	9	9	9	9	110	0	110
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	24	23	25	25	25	24	25	25	24	25	24	24	294	0	294
10	731.8	Contractual Services - Eng.	4	4	4	4	4	4	4	4	4	4	4	4	49	0	49
11	732.8	Contractual Services - Acct.	21	21	22	22	22	22	22	22	22	22	21	22	261	0	261
12	733.8	Contractual Services - Legal	13	12	13	13	13	13	13	13	13	13	13	13	157	0	157
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	33	32	35	35	34	34	34	34	34	34	33	34	406	0	406
15	741.8	Rental of Real Building/Real Property	19	18	20	20	20	19	20	20	19	20	18	19	233	0	233
16	742.8	Rental of Equipment	1	1	1	1	1	1	1	1	1	1	1	1	11	0	11
17	750.8	Transportation Expense	9	9	10	10	10	9	10	10	9	10	9	9	114	0	114
18	756.8	Insurance - Vehicle	15	14	15	15	15	15	15	15	15	15	15	15	179	0	179
19	757.8	Insurance - General Liability	30	29	32	31	31	31	31	31	30	31	30	30	368	0	368
20	758.8	Insurance - Workman's Comp	9	9	9	9	9	9	9	9	9	9	9	9	110	0	110
21	759.8	Insurance - Other	3	3	3	3	3	3	3	3	3	3	3	3	37	0	37
22	760.8	Advertising Expense	3	3	3	3	3	3	3	3	3	3	3	3	40	0	40
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.8	Reg. Comm. Exp. - Other	7	7	8	8	7	7	7	7	7	8	7	7	89	0	89
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	149	143	155	155	152	151	152	152	150	153	148	150	1,811	0	1,811
27		TOTAL SEWER ALLOCATED A & G EXPENSES	985	947	1,027	1,025	1,008	996	1,004	1,005	993	1,015	978	993	11,974	0	11,974

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.8)

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-6(S)
Page 6 Of 9
Preparer: Kimball
Recap Schedule: B-3(S)

	(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										Net Adjustments	Total Adjusted O & M
1	701.1-.8 Salaries & Wages - Employees	21,593	0	0	0	0	0	0	0	0	0	0	21,593
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits	5,362	0	0	0	0	0	0	0	0	0	0	5,362
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	2,100	0	0	0	0	0	0	0	0	0	0	2,100
6	715.1-.8 Purchased Power	7,318	0	0	0	0	0	0	0	0	0	0	7,318
7	716.1-.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.8 Chemicals	1,562	0	0	0	0	0	0	0	0	0	0	1,562
9	720.1-.8 Materials & Supplies	5,479	0	0	0	0	0	0	0	0	0	0	5,479
10	731.1-.8 Contractual Services - Eng.	49	0	0	0	0	0	0	0	0	0	0	49
11	732.1-.8 Contractual Services - Acct.	261	0	0	0	0	0	0	0	0	0	0	261
12	733.1-.8 Contractual Services - Legal	157	0	0	0	0	0	0	0	0	0	0	157
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	801	0	0	0	0	0	0	0	0	0	0	801
15	741.1-.8 Rental of Real Building/Real Property	233	0	0	0	0	0	0	0	0	0	0	233
16	742.1-.8 Rental of Equipment	11	0	0	0	0	0	0	0	0	0	0	11
17	750.1-.8 Transportation Expense	1,169	0	0	0	0	0	0	0	0	0	0	1,169
18	756.1-.8 Insurance - Vehicle	179	0	0	0	0	0	0	0	0	0	0	179
19	757.1-.8 Insurance - General Liability	368	0	0	0	0	0	0	0	0	0	0	368
20	758.1-.8 Insurance - Workman's Comp	386	0	0	0	0	0	0	0	0	0	0	386
21	759.1-.8 Insurance - Other	37	0	0	0	0	0	0	0	0	0	0	37
22	760.1-.8 Advertising Expense	40	0	0	0	0	0	0	0	0	0	0	40
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.8 Reg. Comm. Exp. - Other	89	0	0	0	0	0	0	0	0	0	0	89
25	770.1-.8 Bad Debt Expense	320	0	0	0	0	0	0	0	0	0	0	320
26	775.1-.8 Miscellaneous Expenses	3,372	0	0	0	0	0	0	0	0	0	0	3,372
27	TOTAL SEWER O & M EXPENSES	50,884	0	0	0	0	0	0	0	0	0	0	50,884

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-6(S)
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Preparer: Kimball
Recap Schedule B-2(S)

Line No.	(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
			UTILITY ADJUSTMENTS TO DIRECT O&M EXPENSES										
1	701.1-.6 Salaries & Wages - Employees	13,069	0	0	0	0	0	0	0	0	0	0	13,069
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	3,245	0	0	0	0	0	0	0	0	0	0	3,245
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	2,100	0	0	0	0	0	0	0	0	0	0	2,100
6	715.1-.6 Purchased Power	7,200	0	0	0	0	0	0	0	0	0	0	7,200
7	716.1-.6 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.1-.6 Chemicals	1,582	0	0	0	0	0	0	0	0	0	0	1,582
9	720.1-.6 Materials & Supplies	5,055	0	0	0	0	0	0	0	0	0	0	5,055
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	385	0	0	0	0	0	0	0	0	0	0	385
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	963	0	0	0	0	0	0	0	0	0	0	963
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	234	0	0	0	0	0	0	0	0	0	0	234
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	759	0	0	0	0	0	0	0	0	0	0	759
27	TOTAL SEWER DIRECT O & M EXPENSES	34,582	0	0	0	0	0	0	0	0	0	0	34,582

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.7)

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-6(S)
Page 8 of 9
Preparer: Kimball

Line No.		(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
				UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES										
1	701.7	Salaries & Wages - Employees	2,352	0	0	0	0	0	0	0	0	0	0	2,352
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	584	0	0	0	0	0	0	0	0	0	0	584
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	8	0	0	0	0	0	0	0	0	0	0	8
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	130	0	0	0	0	0	0	0	0	0	0	130
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	92	0	0	0	0	0	0	0	0	0	0	92
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	42	0	0	0	0	0	0	0	0	0	0	42
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	320	0	0	0	0	0	0	0	0	0	0	320
26	775.7	Miscellaneous Expenses	802	0	0	0	0	0	0	0	0	0	0	802
27		TOTAL SEWER CUSTOMER ACCOUNT EXPENSES	4,329	0	0	0	0	0	0	0	0	0	0	4,329

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-6(S)
Page 9 of 9
Preparer: Kimball

Line No.	Account No. and Name	(1)	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
				UTILITY ADJUSTMENTS TO ALLOCATED A&G EXPENSES										
1	701.8	Salaries & Wages - Employees	6,173	0	0	0	0	0	0	0	0	0	0	6,173
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	1,533	0	0	0	0	0	0	0	0	0	0	1,533
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	110	0	0	0	0	0	0	0	0	0	0	110
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	294	0	0	0	0	0	0	0	0	0	0	294
10	731.8	Contractual Services - Eng.	49	0	0	0	0	0	0	0	0	0	0	49
11	732.8	Contractual Services - Acct.	261	0	0	0	0	0	0	0	0	0	0	261
12	733.8	Contractual Services - Legal	157	0	0	0	0	0	0	0	0	0	0	157
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	406	0	0	0	0	0	0	0	0	0	0	406
15	741.8	Rental of Real Building/Real Property	233	0	0	0	0	0	0	0	0	0	0	233
16	742.8	Rental of Equipment	11	0	0	0	0	0	0	0	0	0	0	11
17	750.8	Transportation Expense	114	0	0	0	0	0	0	0	0	0	0	114
18	756.8	Insurance - Vehicle	179	0	0	0	0	0	0	0	0	0	0	179
19	757.8	Insurance - General Liability	388	0	0	0	0	0	0	0	0	0	0	388
20	758.8	Insurance - Workman's Comp	110	0	0	0	0	0	0	0	0	0	0	110
21	759.8	Insurance - Other	37	0	0	0	0	0	0	0	0	0	0	37
22	760.8	Advertising Expense	40	0	0	0	0	0	0	0	0	0	0	40
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.8	Reg. Comm. Exp. - Other	89	0	0	0	0	0	0	0	0	0	0	89
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	1,811	0	0	0	0	0	0	0	0	0	0	1,811
27	TOTAL SEWER A & G EXPENSES		11,974	0	0	0	0	0	0	0	0	0	0	11,974

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.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.8)

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 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-6(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

Line No.	Account No. and Name	(1)	(2) Historic Year Ended 12/31/94	(3) Interim Test Year Ended 12/31/95	(4) Difference (3 - 2) Amount	(5) Difference (4 / 2) %
1	701.1-.8	Salaries & Wages - Employees	20,456	21,593	1,137	5.56%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	4,804	5,262	458	9.54%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	2,633	2,100	(533)	(20.24%)
6	715.1-.8	Purchased Power	7,228	7,318	90	1.25%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	778	1,562	786	101.29%
9	720.1-.8	Materials & Supplies	3,785	5,479	1,694	44.76%
10	731.1-.8	Contractual Services - Eng.	0	49	49	100.00%
11	732.1-.8	Contractual Services - Acct.	253	261	8	3.33%
12	733.1-.8	Contractual Services - Legal	200	157	(43)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	2,199	801	(1,398)	(63.58%)
15	741.1-.8	Rental of Real Building/Real Property	218	233	15	7.00%
16	742.1-.8	Rental of Equipment	14	11	(3)	(23.21%)
17	750.1-.8	Transportation Expense	1,105	1,169	64	5.81%
18	756.1-.8	Insurance - Vehicle	166	179	13	7.91%
19	757.1-.8	Insurance - General Liability	379	368	(12)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	366	386	20	5.53%
21	759.1-.8	Insurance - Other	34	37	2	6.05%
22	760.1-.8	Advertising Expense	41	40	(1)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.8	Reg. Comm. Exp. - Other	134	89	(45)	(33.89%)
25	770.1-.8	Bad Debt Expense	185	320	135	73.07%
26	775.1-.8	Miscellaneous Expenses	3,265	3,372	107	3.28%
27	TOTAL SEWER O & M EXPENSES		48,338	50,864	2,544	5.26%
28	TOTAL (LESS ACCTS 766 & 767)		48,204	50,786	2,580	5.37%

NOTE: See Volume II for variance explanations.

Note May not cross foot due to rounding

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.6)

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 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-8(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.6	Salaries & Wages - Employees	12,184	13,069	885	7.26%
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6	Employee Pensions & Benefits	2,921	3,245	324	11.09%
4	710.1-.6	Purchased Sewer	0	0	0	0.00%
5	711.1-.6	Sludge Removal	2,633	2,100	(533)	(20.24%)
6	715.1-.6	Purchased Power	7,122	7,200	78	1.10%
7	716.1-.6	Fuel for Power Production	0	0	0	0.00%
8	718.1-.6	Chemicals	776	1,562	786	101.29%
9	720.1-.6	Materials & Supplies	3,335	5,055	1,720	51.57%
10	731.1-.6	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.6	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6	Contractual Services - Other	1,501	395	(1,106)	(73.68%)
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6	Rental of Equipment	0	0	0	0.00%
17	750.1-.6	Transportation Expense	972	963	(9)	(0.93%)
18	756.1-.6	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6	Insurance - General Liability	0	0	0	0.00%
20	758.1-.6	Insurance - Workman's Comp	219	234	15	6.85%
21	759.1-.6	Insurance - Other	0	0	0	0.00%
22	760.1-.6	Advertising Expense	0	0	0	0.00%
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6	Bad Debt Expense	0	0	0	0.00%
26	775.1-.6	Miscellaneous Expenses	1,155	759	(396)	(34.29%)
27	TOTAL SEWER O & M EXPENSES		32,818	34,582	1,764	5.38%
28	TOTAL (LESS ACCTS 766 & 767)		32,818	34,582	1,764	5.38%

NOTE: See Volume II for variance explanations.

5/30/95 9:35 AM B08S2.XLS

Note: May not cross foot due to rounding.

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 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-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.7	Salaries & Wages - Employees	2,432	2,352	(80)	(3.30%)
2	703.1-.7	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7	Employee Pensions & Benefits	583	584	1	0.18%
4	710.1-.7	Purchased Sewer	0	0	0	0.00%
5	711.1-.7	Sludge Removal	0	0	0	0.00%
6	715.1-.7	Purchased Power	9	8	(1)	(11.92%)
7	716.1-.7	Fuel for Power Production	0	0	0	0.00%
8	718.1-.7	Chemicals	0	0	0	0.00%
9	720.1-.7	Materials & Supplies	145	130	(16)	(10.72%)
10	731.1-.7	Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7	Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7	Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7	Contractual Services - Other	0	0	0	0.00%
15	741.1-.7	Rental of Real Building/Real Property	21	0	(21)	(100.00%)
16	742.1-.7	Rental of Equipment	1	0	(1)	(100.00%)
17	750.1-.7	Transportation Expense	59	92	33	54.91%
18	756.1-.7	Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7	Insurance - General Liability	0	0	0	0.00%
20	758.1-.7	Insurance - Workman's Comp	43	42	(1)	(2.81%)
21	759.1-.7	Insurance - Other	0	0	0	0.00%
22	760.1-.7	Advertising Expense	0	0	0	0.00%
23	766.1-.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7	Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7	Bad Debt Expense	185	320	135	73.07%
26	775.1-.7	Miscellaneous Expenses	173	802	628	362.27%
27	**TOTAL SEWER O & M EXPENSES**		3,651	4,329	677	18.54%
28	**TOTAL (LESS ACCTS 766 & 767)**		3,651	4,329	677	18.54%

NOTE: See Volume II for variance explanations.

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.8)

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 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-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.8	Salaries & Wages - Employees	5,840	6,173	332	5.69%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	1,400	1,533	133	9.49%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	97	110	13	13.73%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	304	294	(10)	(3.45%)
10	731.1-.8	Contractual Services - Eng.	0	49	49	100.00%
11	732.1-.8	Contractual Services - Acct.	253	261	8	3.33%
12	733.1-.8	Contractual Services - Legal	200	157	(43)	(21.46%)
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	698	406	(292)	(41.85%)
15	741.1-.8	Rental of Real Building/Real Property	197	233	36	18.49%
16	742.1-.8	Rental of Equipment	13	11	(3)	(20.30%)
17	750.1-.8	Transportation Expense	73	114	41	55.34%
18	756.1-.8	Insurance - Vehicle	166	179	13	7.91%
19	757.1-.8	Insurance - General Liability	379	368	(12)	(3.05%)
20	758.1-.8	Insurance - Workman's Comp	104	110	6	6.22%
21	759.1-.8	Insurance - Other	34	37	2	6.05%
22	760.1-.8	Advertising Expense	41	40	(1)	(2.56%)
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.8	Reg. Comm. Exp. - Other	134	89	(45)	(33.89%)
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	1,936	1,811	(125)	(6.46%)
27		TOTAL SEWER O & M EXPENSES	11,869	11,974	103	0.87%
28		TOTAL (LESS ACCTS 766 & 767)	11,735	11,885	149	1.27%

NOTE: See Volume II for variance explanations.

5/30/95 9:36 AM B08S4.XLS

Note: May not cross foot due to rounding.

CONTRACTUAL SERVICES - 1995

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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(S)
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 / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year 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	(B) Sewer	
16					
17					
18	Prior Unamortized Rate Case Expense				
19	Marco Island	Docket No. 920655-WS	$134,310		
20	Uniform	Docket No. 920199-WS	840,374		
21	Lehigh	Docket No. 911188-WS	99,998		
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 SEWER MAINTENANCE PROJECTS - 1995
FOR THE TEST YEAR, 2 YEARS PRIOR AND 1 YEAR SUBSEQUENT

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Date	(2) Description	(3) Total Sewer 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 9:37 AM B11S.XLS

Note: May not cross foot due to rounding.

ALLOCATION OF EXPENSES - 1995

Company: SBU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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(S)
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-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-6 (S)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (S)
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-6 (S)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (S)

Note: May not cross foot due to rounding.

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1995 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1995 DEPRECIATION EXPENSE Per Books	(6) 1995 DEPRECIATION EXPENSE Utility Adjustment	(7) 1995 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1995 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	464	40	2.50%	12	0	12	0.00%	0	12
4	389.1 Other Plant & Misc. Equipment	10	40	2.50%	0	0	0	0.00%	0	0
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	4	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	(33)	40	2.50%	(1)	0	(1)	17.99%	0	(1)
8	360.2 Collection Sewers - Force	128,185	40	2.50%	3,205	0	3,205	17.99%	577	2,628
9	361.2 Collection Sewers - Gravity	39,040	40	2.50%	976	0	976	17.99%	176	800
10	362.2 Special Collecting	31	40	2.50%	1	0	1	0.00%	0	1
11	363.2 Services to Customers	19,019	40	2.50%	475	0	475	0.00%	0	475
12	364.2 Flow Measuring Devices	3,538	40	2.50%	88	0	88	0.00%	0	88
13	365.2 Flow Measuring Installation	1	40	2.50%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	8	40	2.50%	0	0	0	0.00%	0	0
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	5	40	2.50%	0	0	0	17.99%	0	0
18	370.3 Receiving Wells	16	40	2.50%	0	0	0	17.99%	0	0
19	371.3 Pumping Equipment	1,884	40	2.50%	47	0	47	17.99%	8	39
20	389.3 Other Plant & Misc. Equipment	16	40	2.50%	0	0	0	17.99%	0	0
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	647	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	123,808	40	2.50%	3,095	0	3,095	8.94%	277	2,818
24	380.4 Treatment & Disposal	157,748	40	2.50%	3,944	0	3,944	8.94%	352	3,592
25	381.4 Plant Sewers	0	40	2.50%	0	0	0	8.94%	0	0
26	382.4 Outfall Sewer Lines	153	40	2.50%	4	0	4	8.94%	0	4
27	389.4 Other Plant & Misc. Equipment	13	40	2.50%	0	0	0	8.94%	0	0
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	690	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	6,524	40	2.50%	163	0	163	0.00%	0	163
31	390.5 Office Furniture & Equipment	4,025	15	6.67%	268	0	268	0.00%	0	268
32	390.51 Computer Equipment	9,751	6	16.67%	1,625	0	1,625	0.00%	0	1,625
33	391.5 Transportation Equipment	5,825	6	16.67%	971	0	971	0.00%	0	971
34	392.5 Stores Equipment	62	18	5.56%	3	0	3	0.00%	0	3
35	393.5 Tools, Shop & Garage Equipment	2,209	16	6.25%	138	0	138	0.00%	0	138
36	394.5 Laboratory Equipment	1,336	15	6.67%	89	0	89	0.00%	0	89
37	395.5 Power Operated Equipment	2,120	12	8.33%	177	0	177	0.00%	0	177
38	396.5 Communication Equipment	1,099	10	10.00%	110	0	110	0.00%	0	110
39	397.5 Miscellaneous Equipment	515	15	6.67%	34	0	34	0.00%	0	34
40	398.5 Other Tangible Plant	409	10	10.00%	41	0	41	0.00%	0	41
41	**INTANGIBLE PLANT**	474		2.50%	12	0	12	0.00%	0	12
42	**COLLECTION PLANT**	189,793		2.50%	4,745	0	4,745	15.87%	753	3,992
43	**SYSTEM PUMPING PLANT**	1,921		2.50%	48	0	48	16.66%	8	40
44	**TREATMENT AND DISPOSAL PLANT**	282,370		2.49%	7,043	0	7,043	8.93%	629	6,414
45	**GENERAL PLANT**	34,565		10.47%	3,620	0	3,620	0.00%	0	3,620
46	**TOTAL DEPRECIATION EXPENSE**	509,123		3.04%	15,468	0	15,468	8.99%	1,390	14,078
47	**LESS: AMORTIZATION OF CIAC**				(2,548)	0	(2,548)		(404)	(2,144)
48	**NET DEPRECIATION EXPENSE - SEWER**				12,920	0	12,920		986	11,934

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

Note: May not cross foot due to rounding.

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
CIAC AMORTIZATION EXPENSE

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	SEWER			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	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	Contributed Lines	101,920	2.50%	2,548	0	2,548	15.87%	404	2,144
4	Contributed Property Other Than Lines	0	2.50%	0	0	0	16.66%	0	0
5	Service Installation Fees	0	2.50%	0	0	0	0.00%	0	0
6	TOTAL SEWER CIAC AMORT. EXPENSE	101,920		2,548	0	2,548		404	2,144

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER DEPRECIATION EXPENSE - 1995
COMPOSITE CIAC AMORTIZATION RATES

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER 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	364.2 Flow Measuring Devices	3,538	88	2.50%
3	365.2 Flow Measuring Installation	1	0	2.50%
4	354.4 Structures & Improvements	123,808	3,095	2.50%
5	380.4 Treatment & Disposal	157,748	3,944	2.50%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	153	4	2.50%
8	389.4 Other Plant & Misc. Equipment	13	0	2.50%
9	**COMPOSITE RATE**	285,261	7,132	2.50%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	(33)	-1	2.50%
12	360.2 Collection Sewers - Force	128,185	3,205	2.50%
13	361.2 Collection Sewers - Gravity	39,040	976	2.50%
14	362.2 Special Collecting	31	1	2.50%
15	389.2 Other Plant & Misc. Equipment	8	0	2.50%
16	354.3 Structures & Improvements	5	0	2.50%
17	370.3 Receiving Wells	16	0	2.50%
18	371.3 Pumping Equipment	1,884	47	2.50%
19	389.3 Other Plant & Misc. Equipment	16	0	2.50%
20	**COMPOSITE RATE**	169,152	4,229	2.50%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	19,019	475	2.50%
23	**COMPOSITE RATE**	19,019	475	2.50%
24	***OTHERS: (Weighted Average of Above Rates):***			
25	Plant Capacity Fees (Line 9)	285,261	7,132	2.50%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	169,152	4,229	2.50%
27	Service Installation Fees (Line 23)	19,019	475	2.50%
28	**COMPOSITE RATE**	473,433	11,836	2.50%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

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

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 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 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(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%)	1,795	0	1,795	B-4(S)	
2	PAYROLL TAXES: (8.0%)	1,727	0	1,727	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	TOTAL	1,727	0	1,727		
7	REAL ESTATE & PERSONAL PROPERTY TAXES:	6,377	0	6,377		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	6,377	0	6,377		
10	Non-used & Useful Percent			10.95%	A-6(S)7/7	
11	Non-used & Useful Amount		(698)	(698)		
12	TOTAL USED & USEFUL REAL EST. TAXES	6,377	(698)	5,679		
14	OTHER:	0	0	0		
15	(Adjustments)	0	0	0		
16		0	0	0		
17		0	0	0		
18	TOTAL	0	0	0		
19	TOTAL TAXES OTHER (PRESENT INCOME)	9,899	(698)	9,201		B-2(S)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 SEWER INCOME TAXES - 1995
UNDER PRESENT INCOME

Company: SSU / St. Lucie / Tropical Isles
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-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	39,883	0	39,883	B-4(S)
3	Less:				
4	O & M Expenses	50,884	0	50,884	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	11,934	0	11,934	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	9,899	(698)	9,201	B-15(S)
8	Pre-Tax Operating Expenses	72,717	(698)	72,019	
9	**PRE-TAX OPERATING INCOME**	(32,834)	698	(32,136)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(32,834)	698	(32,136)	
12	Less:				
13	Interest Expense:				
14	Rate Base	280,929	0	280,929	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	14,187	0	14,187	C-3
17	Net Taxable Income (L11 - L16)	(47,021)	698	(46,323)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(18,138)	269	(17,869)	
20	Less:				
21	Parent Debt Adjustment	798	0	798	C-1(S)
22	Investment Tax Credit	127	0	127	C-7(S)
23	**TOTAL INCOME TAXES**	(19,063)	269	(18,794)	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACQUISITION ADJUSTMENT AMORTIZATION EXPENSE - 1995

Company: SSU / St. Lucie / Tropical Isles
Docket No.: 950495-WS
Schedule Year Ended: 12/31/95
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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

	(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 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

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 Expense (%)	8.99%	0.00%	8.99%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above

SCHEDULE OF SEWER 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-2 (S)
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	382,661	0	382,661	A-6 (S)
2	Utility Land & Land Rights	4,300	0	4,300	A-6 (S)
3	Non-Used and Useful	(16,412)	0	(16,412)	A-7 (S)
4	Construction Work in Progress	0	0	0	A-6 (S)
5	Accumulated Depreciation	(120,215)	0	(120,215)	A-10 (S)
6	CIAC	(17,739)	0	(17,739)	A-12 (S)
7	FPSC Margin Reserve - CIAC	0	0	0	A-12 (S)
8	Accumulated Amortization of CIAC	4,693	0	4,693	A-14 (S)
9	Acquisition Adjustments	0	0	0	A-20 (S)
10	Accumulated Amort. of Acq. Adjust.	0	0	0	A-20 (S)
11	Advances for Construction	0	0	0	A-16 (S)
12	Unfunded Post-Retirement Benefits	(2,674)	0	(2,674)	Vol. II
13	Deferred Taxes	(6,325)	0	(6,325)	C-7 (S)
14	Working Capital Allowance	7,718	0	7,718	A-17 (S)
15	Other	0	0	0	A-21(S)
16	**TOTAL SEWER RATE BASE**	236,006	0	236,006	

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Note: May not cross foot due to rounding.

SCHEDULE OF UTILITY ADJUSTMENTS TO SEWER 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 (S)
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-6 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6				
7		0	0	
8	**B. UTILITY LAND & LAND RIGHTS:**			A-6 (S)
9	1.	0	0	
10				
11	2.	0	0	
12				
13				
14		0	0	
15	**C. NON-USED AND USEFUL:**			A-7 (S)
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-10 (S)
30	1.	0	0	
31				
32	2.	0	0	
33				
34				
35		0	0	
36	**F. CIAC:**			A-12 (S)
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 SEWER 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 (S)
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 (S)
2	1.	0	0	
3				
4	2.	0	0	
5				
6		0	0	
7	**H. ACQUISITION ADJUSTMENTS:**			A-20 (S)
8	1.	0	0	
9				
10	2.	0	0	
11				
12		0	0	
13	**I. ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:**			A-20 (S)
14	1.	0	0	
15				
16	2.	0	0	
17				
18		0	0	
19	**J. ADVANCES FOR CONSTRUCTION:**			A-16 (S)
20	1.	0	0	
21				
22	2.	0	0	
23				
24		0	0	
25	**K. DEFERRED TAXES:**			C-6 (S)
26	1.	0	0	
27				
28	2.	0	0	
29				
30		0	0	
31	**L. WORKING CAPITAL ALLOWANCE:**			A-17 (S)
32	1.	0	0	
33				
34	2.	0	0	
35		0	0	
36	**M. OTHER**			A-21(S)
37	1.	0	0	
38				
39	2.	0	0	
40		0	0	
41				
42	**TOTAL SEWER RATE BASE UTILITY ADJUSTMENTS**	0	0	

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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.

5/30/95 8:03 AM A04S1.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer 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		462,157
17	Utility Adjustment to ordered balance (1)		(146,841)
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		315,316
23			
24			
25	1994 Additions		0
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		0
29	12/31/94 Balance		315,316
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	65,340
32	1995 Additions		13,357
33	1995 Retirements		747
34	1995 Adjustments		0
35	1995 Net Additions		12,610
36	12/31/95 Balance		393,266
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 8:03 AM A04S2.XLS

Note May not cross foot due to rounding

SCHEDULE OF SEWER 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 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-6 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)

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	351.1 Organization	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT										
6	353.2 Land & Land Rights	2,460	0	0	0	2,460	0	2,460	2,460	0	2,460
7	354.2 Structures & Improvements	37,169	0	0	0	37,169	0	37,169	37,169	0	37,169
8	360.2 Collection Sewers - Force	6,576	271	0	271	6,847	0	6,847	6,711	0	6,711
9	361.2 Collection Sewers - Gravity	147,732	0	0	0	147,732	0	147,732	147,732	0	147,732
10	362.2 Special Collecting	0	129	0	129	129	0	129	64	0	64
11	363.2 Services to Customers	27,805	0	0	0	27,805	0	27,805	27,805	0	27,805
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT										
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	45,549	0	0	0	45,549	0	45,549	45,549	0	45,549
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT										
22	353.4 Land & Land Rights	0	843	0	843	843	0	843	421	0	421
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	26,130	0	0	0	26,130	0	26,130	26,130	0	26,130
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	21,895	0	0	0	21,895	0	21,895	21,895	0	21,895
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT										
29	353.5 Land & Land Rights	1,419	0	0	0	1,419	0	1,419	1,419	0	1,419
30	354.5 Structures & Improvements	12,648	1,535	(18)	1,516	14,165	0	14,165	13,406	0	13,406
31	390.5 Office Furniture & Equipment	7,717	1,107	0	1,107	8,824	0	8,824	8,270	0	8,270
32	390.51 Computer Equipment	19,012	2,048	0	2,048	21,060	0	21,060	20,036	0	20,036
33	391.5 Transportation Equipment	11,568	1,505	(706)	800	12,368	0	12,368	11,968	0	11,968
34	392.5 Stores Equipment	126	3	0	3	129	0	129	127	0	127
35	393.5 Tools, Shop & Garage Equipment	4,325	433	(2)	431	4,755	0	4,755	4,540	0	4,540
36	394.5 Laboratory Equipment	1,228	3,035	0	3,035	4,263	0	4,263	2,745	0	2,745
37	395.5 Power Operated Equipment	4,287	141	(4)	137	4,425	0	4,425	4,356	0	4,356
38	396.5 Communication Equipment	1,951	615	0	615	2,566	0	2,566	2,258	0	2,258
39	397.5 Miscellaneous Equipment	1,031	70	(17)	53	1,084	0	1,084	1,057	0	1,057
40	398.5 Other Tangible Plant	29	1,622	0	1,622	1,650	0	1,650	840	0	840
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	221,742	400	0	400	222,142	0	222,142	221,942	0	221,942
43	SYSTEM PUMPING PLANT	45,549	0	0	0	45,549	0	45,549	45,549	0	45,549
44	TREATMENT AND DISPOSAL PLANT	48,025	843	0	843	48,868	0	48,868	48,446	0	48,446
45	GENERAL PLANT	65,340	12,115	(747)	11,368	76,707	0	76,707	71,024	0	71,024
46	TOTAL PLANT IN SERVICE	380,656	13,357	(747)	12,610	393,266	0	393,266	386,961	0	386,961
47	LAND & LAND RIGHTS	3,879	843	0	843	4,722	0	4,722	4,300	0	4,300
48	TOTAL PIS LESS LAND	376,777	12,514	(747)	11,767	388,544	0	388,544	382,661	0	382,661

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 from the prior year and the average balance.

FPSC
Schedule: A-8 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-4(S)
Supporting Schedule: A-3(S)

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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	2,460	0	2,460
7	354.2 Structures & Improvements	37,189	37,189	37,189	37,189	37,189	37,189	37,189	37,189	37,189	37,189	37,189	37,189	37,189	0	37,189
8	360.2 Collection Sewers - Force	6,576	6,576	6,576	6,576	6,576	6,760	6,760	6,760	6,760	6,760	6,760	6,760	6,847	271	6,711
9	361.2 Collection Sewers - Gravity	147,732	147,732	147,732	147,732	147,732	147,732	147,732	147,732	147,732	147,732	147,732	147,732	147,732	0	147,732
10	362.2 Special Collecting	0	0	0	0	0	87	87	87	87	87	87	87	129	129	84
11	363.2 Services to Customers	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	27,805	0	27,805
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	45,549	45,549	45,549	45,549	45,549	45,549	45,549	45,549	45,549	45,549	45,549	45,549	45,549	0	45,549
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	572	572	572	572	572	572	572	843	843	421
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	28,130	28,130	28,130	28,130	28,130	28,130	28,130	28,130	28,130	28,130	28,130	28,130	28,130	0	28,130
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	21,895	21,895	21,895	21,895	21,895	21,895	21,895	21,895	21,895	21,895	21,895	21,895	21,895	0	21,895
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**															
29	353.5 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
30	354.5 Structures & Improvements	12,848	12,858	12,877	12,897	12,713	12,721	13,405	13,406	13,406	13,406	13,406	13,406	14,165	1,516	13,406
31	390.5 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	8,824	1,107	8,270
32	390.51 Computer Equipment	19,012	19,025	19,051	19,078	19,099	19,110	20,023	20,028	20,028	20,028	20,028	20,028	21,080	2,048	20,036
33	391.5 Transportation Equipment	11,566	11,578	11,593	11,592	11,603	11,611	12,275	12,275	12,275	12,275	12,275	12,275	12,368	800	11,988
34	392.5 Stores Equipment	126	126	126	126	126	126	127	127	127	127	127	127	129	3	127
35	393.5 Tools, Shop & Garage Equipment	4,325	4,327	4,333	4,336	4,343	4,345	4,539	4,539	4,539	4,539	4,539	4,539	4,755	431	4,540
36	394.5 Laboratory Equipment	1,228	1,247	1,285	1,326	1,357	1,373	2,729	2,729	2,729	2,729	2,729	2,729	4,283	3,035	2,745
37	395.5 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
38	396.5 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	2,588	615	2,258
39	397.5 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	1,084	53	1,057
40	398.5 Other Tangible Plant	29	39	59	81	98	106	829	831	831	831	831	831	1,850	1,822	840
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	221,742	221,742	221,742	221,742	221,742	222,013	222,013	222,013	222,013	222,013	222,013	222,013	222,142	400	221,942
43	**SYSTEM PUMPING PLANT**	45,549	45,549	45,549	45,549	45,549	45,549	45,549	45,549	45,549	45,549	45,549	45,549	45,549	0	45,549
44	**TREATMENT AND DISPOSAL PLANT**	48,025	48,025	48,025	48,025	48,025	48,597	48,597	48,597	48,597	48,597	48,597	48,597	48,868	843	48,446
45	**GENERAL PLANT**	65,340	65,417	65,564	65,706	65,826	65,888	71,282	71,293	71,293	71,293	71,293	71,293	76,797	11,288	71,024
46	**TOTAL PLANT IN SERVICE**	380,656	380,733	380,880	381,022	381,142	382,047	387,440	387,452	387,452	387,452	387,452	387,452	393,266	12,610	386,961
47	**LAND & LAND RIGHTS**	3,879	3,879	3,879	3,879	3,879	4,450	4,450	4,450	4,450	4,450	4,450	4,450	4,722	843	4,300
48	**TOTAL PIS LESS LAND**	376,777	376,855	377,001	377,143	377,263	377,598	382,990	383,001	383,001	383,001	383,001	383,001	388,544	11,767	382,661

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

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year End: 12/31/95
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 additions for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	184	0	0	0	0	0	0	87	271	135
10	362.2 Special Collecting	0	0	0	0	87	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	41	129	64
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	572	0	0	0	0	0	0	271	843	421
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	360.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	361.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	10	19	20	16	8	684	2	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	7	14	15	11	6	494	1	0	0	0	0	758	1,516	758
32	390.51 Computer Equipment	13	25	28	21	10	913	2	0	0	0	0	550	1,107	553
33	391.5 Transportation Equipment	10	15	(1)	11	8	664	(0)	0	0	0	0	1,035	2,048	1,024
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	93	800	400
35	393.5 Tools, Shop & Garage Equipment	3	5	6	4	2	193	0	0	0	0	0	2	3	2
36	394.5 Laboratory Equipment	19	38	41	31	15	1,353	3	0	0	0	0	217	431	215
37	395.5 Power Operated Equipment	1	2	2	1	1	63	0	0	0	0	0	1,333	3,035	1,518
38	396.5 Communication Equipment	4	8	8	6	3	274	1	0	0	0	0	68	137	69
39	397.5 Miscellaneous Equipment	0	1	0	1	0	31	0	0	0	0	0	311	615	308
40	398.5 Other Tangible Plant	10	20	22	17	8	723	2	0	0	0	0	19	53	26
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	819	1,822	911
42	**COLLECTION PLANT**	0	0	0	0	271	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	128	400	199
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	572	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	78	147	142	120	82	5,394	12	0	0	0	0	271	843	421
46	**TOTAL NET ADDITIONS**	78	147	142	120	905	5,394	12	0	0	0	0	5,414	11,368	5,684
47	**LAND & LAND RIGHTS**	0	0	0	0	572	0	0	0	0	0	0	5,814	12,810	6,304
48	**TOTAL PIS LESS LAND**	78	147	142	120	333	5,394	12	0	0	0	0	271	843	421
													5,543	11,767	5,883

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

Company: SSU / Lake / Velencia 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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	184	0	0	0	0	0	0	87	271	135
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	87	0	0	0	0	0	0	41	129	64
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	572	0	0	0	0	0	0	271	843	421
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	10	19	21	16	8	684	2	0	0	0	0	775	1,535	767
31	390.5 Office Furniture & Equipment	7	14	15	11	6	494	1	0	0	0	0	559	1,107	553
32	390.51 Computer Equipment	13	25	28	21	10	913	2	0	0	0	0	1,035	2,048	1,024
33	391.5 Transportation Equipment	10	19	20	16	8	671	2	0	0	0	0	761	1,505	753
34	392.5 Stores Equipment	0	0	0	0	0	1	0	0	0	0	0	2	3	2
35	393.5 Tools, Shop & Garage Equipment	3	5	6	4	2	193	0	0	0	0	0	219	433	216
36	394.5 Laboratory Equipment	19	38	41	31	15	1,353	3	0	0	0	0	1,533	3,035	1,518
37	395.5 Power Operated Equipment	1	2	2	1	1	63	0	0	0	0	0	71	141	71
38	396.5 Communication Equipment	4	8	8	6	3	274	1	0	0	0	0	311	615	308
39	397.5 Miscellaneous Equipment	0	1	1	1	0	31	0	0	0	0	0	35	70	35
40	398.5 Other Tangible Plant	10	20	22	17	8	723	2	0	0	0	0	819	1,622	811
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	271	0	0	0	0	0	0	129	400	199
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	572	0	0	0	0	0	0	271	843	421
45	GENERAL PLANT	78	150	165	125	62	5,402	13	0	0	0	0	6,120	12,115	6,058
46	TOTAL GROSS ADDITIONS	78	150	165	125	905	5,402	13	0	0	0	0	6,520	13,357	6,678
47	LAND & LAND RIGHTS	0	0	0	0	572	0	0	0	0	0	0	271	843	421
48	TOTAL PIS LESS LAND	78	150	165	125	333	5,402	13	0	0	0	0	6,249	12,514	6,257

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

Company: SSU / Lake / Valencia Terrace
Docket No.: 950495-WS
Schedule Year End'd: 12/31/95
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 retirements for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-8 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	1	0	0	0	0	0	0	0	0	17	18	9
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	3	21	5	0	8	2	0	0	0	0	667	706	353
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	2	2	1
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	3	4	2
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	1	0	0	0	0	0	0	0	0	16	17	9
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	4	23	5	0	8	2	0	0	0	0	706	747	374
46	**TOTAL RETIREMENTS**	0	4	23	5	0	8	2	0	0	0	0	706	747	374
47	**LAND & LAND RIGHTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	**TOTAL PIS LESS LAND**	0	4	23	5	0	8	2	0	0	0	0	706	747	374

SCHEDULE OF SEWER 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 adjustments for PIS by account for each month of the test year and the average.

FPSC
Schedule: A-6 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	SYSTEM PUMPING PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	TREATMENT AND DISPOSAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	GENERAL PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	TOTAL ADJUSTMENTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	LAND & LAND RIGHTS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	TOTAL PIS LESS LAND	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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-6 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-2(S),A-7(S)

Line No.	(1) Account No. and Name	(2) Average Adjusted Utility Balance A-6(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	2,460	0.00%	0
7	354.2 Structures & Improvements	37,169	5.00%	1,858
8	360.2 Collection Sewers - Force	6,711	5.00%	336
9	361.2 Collection Sewers - Gravity	147,732	5.00%	7,387
10	362.2 Special Collecting	64	0.00%	0
11	363.2 Services to Customers	27,805	0.00%	0
12	364.2 Flow Measuring Devices	0	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	SYSTEM PUMPING PLANT			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	45,549	5.00%	2,277
18	370.3 Receiving Wells	0	5.00%	0
19	371.3 Pumping Equipment	0	5.00%	0
20	389.3 Other Plant & Misc. Equipment	0	5.00%	0
21	TREATMENT AND DISPOSAL PLANT			
22	353.4 Land & Land Rights	421	0.00%	0
23	354.4 Structures & Improvements	0	20.76%	0
24	380.4 Treatment & Disposal	26,130	20.76%	5,424
25	381.4 Plant Sewers	0	20.76%	0
26	382.4 Outfall Sewer Lines	21,895	20.76%	4,545
27	389.4 Other Plant & Misc. Equipment	0	20.76%	0
28	GENERAL PLANT			
29	353.5 Land & Land Rights	1,419	0.00%	0
30	354.5 Structures & Improvements	13,406	0.00%	0
31	390.5 Office Furniture & Equipment	8,270	0.00%	0
32	390.51 Computer Equipment	20,036	0.00%	0
33	391.5 Transportation Equipment	11,968	0.00%	0
34	392.5 Stores Equipment	127	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	4,540	0.00%	0
36	394.5 Laboratory Equipment	2,745	0.00%	0
37	395.5 Power Operated Equipment	4,356	0.00%	0
38	396.5 Communication Equipment	2,258	0.00%	0
39	397.5 Miscellaneous Equipment	1,057	0.00%	0
40	398.5 Other Tangible Plant	840	0.00%	0
41	**INTANGIBLE PLANT**	0	0.00%	0
42	**COLLECTION PLANT**	221,942	4.32%	9,581
43	**SYSTEM PUMPING PLANT**	45,549	5.00%	2,277
44	**TREATMENT AND DISPOSAL PLANT**	48,446	20.58%	9,969
45	**GENERAL PLANT**	71,024	0.00%	0
46	**TOTAL PLANT IN SERVICE**	386,961	5.64%	21,827
47	**LAND & LAND RIGHTS**	4,300	0.00%	0
48	**TOTAL PIS LESS LAND**	382,661	5.70%	21,827

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER NON USED & 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 (S)
Page 1 of 1
Preparer: Kimball
Recap schedules: A-2(S)

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	21,827	0	21,827	A-6 (S)
2	Land	0	0	0	A-6 (S)
3	Less: Accumulated Depreciation	(5,415)	0	(5,415)	A-10 (S)
4	CIAC	0	0	0	A-12 (S)
5	Accumulated Amort. of CIAC	0	0	0	A-14 (S)
6	Advances for Construction	0	0	0	A-16 (S)
7	Other	0	0	0	A-20 (S)
8	**TOTAL SEWER NON-USED & USEFUL**	16,412	0	16,412	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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.

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

Line No.	(1) Description	(2) Sewer 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

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description		(2) Sewer 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-95-0269-FOF-WS Dated 02/28/95		73,701
17	Utility Adjustment to ordered balance (1)		0
18	1993 Additions		1,955
19	1993 Retirements		0
20	1993 Adjustments	General Plant Allocation True-up	0
21	1993 Net Additions		1,955
22	12/31/93 Balance		75,656
23			
24			
25	1994 Additions		7,821
26	1994 Retirements		0
27	1994 Adjustments		0
28	1994 Net Additions		7,821
29	12/31/94 Balance		83,477
30			
31	Adjustment to beginning balance	General Plant re-allocation true-up	28,886
32	1995 Additions		16,446
33	1995 Retirements		747
34	1995 Adjustments		0
35	1995 Net Additions		15,699
36	12/31/95 Balance		128,063
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 8:20 AM A08S2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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-10 (S)
Page 1 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**								
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	6,507	1,163	7,670	0	7,670	7,089	0	7,089
8	360.2 Collection Sewers - Force	1,011	223	1,234	0	1,234	1,123	0	1,123
9	361.2 Collection Sewers - Gravity	50,806	3,280	54,086	0	54,086	52,446	0	52,446
10	362.2 Special Collecting	0	2	2	0	2	1	0	1
11	363.2 Services to Customers	9,797	731	10,528	0	10,528	10,163	0	10,163
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**								
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	6,771	1,426	8,197	0	8,197	7,484	0	7,484
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**								
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	(1,525)	0	(1,525)	0	(1,525)	(1,525)	0	(1,525)
24	380.4 Treatment & Disposal	0	1,453	1,453	0	1,453	727	0	727
25	381.4 Plant Sewers	10,112	0	10,112	0	10,112	10,112	0	10,112
26	382.4 Outfall Sewer Lines	0	729	729	0	729	365	0	365
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**								
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	2,869	317	3,186	0	3,186	3,028	0	3,028
31	390.5 Office Furniture & Equipment	3,468	552	4,020	0	4,020	3,744	0	3,744
32	390.51 Computer Equipment	6,332	3,340	9,672	0	9,672	8,002	0	8,002
33	391.5 Transportation Equipment	7,637	1,289	8,926	0	8,926	8,281	0	8,281
34	392.5 Stores Equipment	37	7	44	0	44	40	0	40
35	393.5 Tools, Shop & Garage Equipment	2,146	282	2,428	0	2,428	2,287	0	2,287
36	394.5 Laboratory Equipment	310	183	493	0	493	402	0	402
37	395.5 Power Operated Equipment	4,153	359	4,512	0	4,512	4,332	0	4,332
38	396.5 Communication Equipment	965	226	1,191	0	1,191	1,078	0	1,078
39	397.5 Miscellaneous Equipment	148	54	202	0	202	175	0	175
40	398.5 Other Tangible Plant	819	84	903	0	903	861	0	861
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	68,121	5,399	73,520	0	73,520	70,822	0	70,822
43	**SYSTEM PUMPING PLANT**	6,771	1,426	8,197	0	8,197	7,484	0	7,484
44	**TREATMENT AND DISPOSAL PLANT**	8,587	2,182	10,769	0	10,769	9,679	0	9,679
45	**GENERAL PLANT**	28,863	6,693	35,577	0	35,577	32,230	0	32,230
46	**TOTAL SEWER ACCUM. DEPR.**	112,362	15,700	128,063	0	128,063	120,215	0	120,215

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 of the prior year and the test year average balance.

FPSC
Schedule A-10 (S)
Page 2 of 7
Preparer: Kimball
Recap schedules: A-2(S), A-8(S)

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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**															
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	6,507	6,604	6,701	6,798	6,895	6,992	7,088	7,185	7,282	7,379	7,476	7,573	7,670	1,163	7,089
8	360.2 Collection Sewers - Force	1,011	1,030	1,049	1,068	1,087	1,106	1,120	1,139	1,158	1,177	1,196	1,215	1,234	223	1,123
9	361.2 Collection Sewers - Gravity	50,806	51,079	51,352	51,625	51,898	52,171	52,448	52,721	52,994	53,267	53,540	53,813	54,086	3,280	52,446
10	362.2 Special Collecting	0	0	0	0	0	0	2	2	2	2	2	2	2	2	1
11	363.2 Services to Customers	9,797	9,858	9,919	9,980	10,041	10,102	10,162	10,223	10,284	10,345	10,406	10,467	10,528	731	10,163
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**															
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	6,771	6,890	7,009	7,128	7,247	7,366	7,483	7,602	7,721	7,840	7,959	8,078	8,197	1,426	7,484
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**															
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	(1,525)	(1,525)	(1,525)	(1,525)	(1,525)	(1,525)	(1,525)	(1,525)	(1,525)	(1,525)	(1,525)	(1,525)	(1,525)	0	(1,525)
24	380.4 Treatment & Disposal	0	121	242	363	484	605	727	848	969	1,090	1,211	1,332	1,453	1,453	727
25	381.4 Plant Sewers	10,112	10,112	10,112	10,112	10,112	10,112	10,112	10,112	10,112	10,112	10,112	10,112	10,112	0	10,112
26	382.4 Outfall Sewer Lines	0	61	122	183	244	305	363	424	485	546	607	668	729	729	365
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**															
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 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
31	390.5 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
32	390.51 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
33	391.5 Transportation Equipment	7,837	7,903	7,965	8,110	8,271	8,437	8,599	8,763	8,929	9,095	9,261	9,427	8,926	1,289	8,281
34	392.5 Stores Equipment	37	38	39	40	41	42	38	39	40	41	42	43	44	7	40
35	393.5 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	2,428	282	2,287
36	394.5 Laboratory Equipment	310	325	340	355	370	385	403	418	433	448	463	478	493	183	402
37	395.5 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
38	396.5 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
39	397.5 Miscellaneous Equipment	148	154	160	166	172	178	183	188	194	200	206	212	202	54	175
40	398.5 Other Tangible Plant	819	826	833	840	847	854	861	868	875	882	889	896	903	84	861
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	*COLLECTION PLANT*	*68,121*	*68,571*	*69,021*	*69,471*	*69,921*	*70,371*	*70,820*	*71,270*	*71,720*	*72,170*	*72,620*	*73,070*	*73,520*	*5,399*	*70,822*
43	**SYSTEM PUMPING PLANT**	6,771	6,890	7,009	7,128	7,247	7,366	7,483	7,602	7,721	7,840	7,959	8,078	8,197	1,426	7,484
44	**TREATMENT AND DISPOSAL PLANT**	8,587	8,769	8,951	9,133	9,315	9,497	9,677	9,859	10,041	10,223	10,405	10,587	10,769	2,182	9,679
45	**GENERAL PLANT**	28,883	29,503	30,120	30,717	31,332	31,952	32,564	33,183	33,803	34,423	35,043	35,663	35,577	6,693	32,230
46	**TOTAL SEWER ACCUM. DEPR.**	112,362	113,733	115,101	116,449	117,815	119,186	120,544	121,914	123,285	124,656	126,027	127,398	126,663	15,700	120,215

SCHEDULE OF SEWER 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 additions to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	97	97	97	97	97	96	97	97	97	97	97	97	1,163	582
8	360.2 Collection Sewers - Force	19	19	19	19	19	14	19	19	19	19	19	19	223	112
9	361.2 Collection Sewers - Gravity	273	273	273	273	273	277	273	273	273	273	273	273	3,280	1,640
10	362.2 Special Collecting	0	0	0	0	0	2	0	0	0	0	0	0	2	1
11	363.2 Services to Customers	61	61	61	61	61	60	61	61	61	61	61	61	731	366
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	119	119	119	119	119	117	119	119	119	119	119	119	1,426	713
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	121	121	121	121	121	122	121	121	121	121	121	121	1,453	727
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	61	61	61	61	61	58	61	61	61	61	61	61	729	365
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	28	28	27	28	28	27	28	28	28	28	28	11	317	158
31	390.5 Office Furniture & Equipment	46	46	46	46	46	46	46	46	46	46	46	46	552	276
32	390.51 Computer Equipment	278	278	278	278	278	282	278	278	278	278	278	278	3,340	1,670
33	391.5 Transportation Equipment	166	163	145	161	166	161	164	166	166	166	166	(501)	1,289	645
34	392.5 Stores Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	4
35	393.5 Tools, Shop & Garage Equipment	24	24	24	24	24	20	24	24	24	24	24	22	282	141
36	394.5 Laboratory Equipment	15	15	15	15	15	18	15	15	15	15	15	15	183	92
37	395.5 Power Operated Equipment	30	30	30	30	30	33	30	30	30	30	30	27	359	180
38	396.5 Communication Equipment	19	19	19	19	19	17	19	19	19	19	19	19	226	113
39	397.5 Miscellaneous Equipment	6	6	5	6	6	5	6	6	6	6	6	(10)	54	27
40	398.5 Other Tangible Plant	7	7	7	7	7	7	7	7	7	7	7	7	84	42
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	450	450	450	450	450	449	450	450	450	450	450	450	5,399	2,701
43	**SYSTEM PUMPING PLANT**	119	119	119	119	119	117	119	119	119	119	119	119	1,426	713
44	**TREATMENT AND DISPOSAL PLANT**	182	182	182	182	182	180	182	182	182	182	182	182	2,182	1,092
45	**GENERAL PLANT**	620	616	597	615	620	612	618	620	620	620	620	(66)	6,693	3,348
46	**TOTAL NET ADDITIONS**	1,371	1,367	1,348	1,366	1,371	1,358	1,369	1,371	1,371	1,371	1,371	865	15,700	7,854

SCHEDULE OF SEWER ACCUMULATED DEPRECIATION 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]
Simple Ave. [x] 13 Month Ave. [ ]
FPSC Uniform [ ] FPSC Non-uniform [x] Non FPSC [ ]

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

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	COLLECTION PLANT														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	97	97	97	97	97	96	97	97	97	97	97	97	1,163	582
8	360.2 Collection Sewers - Force	19	19	19	19	19	14	19	19	19	19	19	19	223	112
9	361.2 Collection Sewers - Gravity	273	273	273	273	273	277	273	273	273	273	273	273	3,280	1,640
10	362.2 Special Collecting	0	0	0	0	0	2	0	0	0	0	0	0	2	1
11	363.2 Services to Customers	61	61	61	61	61	60	61	61	61	61	61	61	731	366
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	SYSTEM PUMPING PLANT														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	119	119	119	119	119	117	119	119	119	119	119	119	1,426	713
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	TREATMENT AND DISPOSAL PLANT														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	121	121	121	121	121	122	121	121	121	121	121	121	1,453	726
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	61	61	61	61	61	58	61	61	61	61	61	61	729	365
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	GENERAL PLANT														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	28	28	28	28	28	27	28	28	28	28	28	28	335	168
31	390.5 Office Furniture & Equipment	46	46	46	46	46	46	46	46	46	46	46	46	552	276
32	390.51 Computer Equipment	278	278	278	278	278	282	278	278	278	278	278	278	3,340	1,670
33	391.5 Transportation Equipment	166	166	166	166	166	169	166	166	166	166	166	166	1,995	998
34	392.5 Stores Equipment	1	1	1	1	1	(4)	1	1	1	1	1	1	7	4
35	393.5 Tools, Shop & Garage Equipment	24	24	24	24	24	20	24	24	24	24	24	24	284	142
36	394.5 Laboratory Equipment	15	15	15	15	15	18	15	15	15	15	15	15	183	92
37	395.5 Power Operated Equipment	30	30	30	30	30	33	30	30	30	30	30	30	363	181
38	396.5 Communication Equipment	19	19	19	19	19	17	19	19	19	19	19	19	226	113
39	397.5 Miscellaneous Equipment	6	6	6	6	6	5	6	6	6	6	6	6	71	35
40	398.5 Other Tangible Plant	7	7	7	7	7	7	7	7	7	7	7	7	84	42
41	INTANGIBLE PLANT	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	COLLECTION PLANT	450	450	450	450	450	449	450	450	450	450	450	450	5,399	2,701
43	SYSTEM PUMPING PLANT	119	119	119	119	119	117	119	119	119	119	119	119	1,426	713
44	TREATMENT AND DISPOSAL PLANT	182	182	182	182	182	180	182	182	182	182	182	182	2,182	1,091
45	GENERAL PLANT	620	620	620	620	620	620	620	620	620	620	620	620	7,439	3,721
46	TOTAL GROSS ADDITIONS	1,371	1,371	1,371	1,371	1,371	1,366	1,371	1,371	1,371	1,371	1,371	1,371	16,446	8,226

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	1	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	17	18	9
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	3	21	5	0	8	2	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	667	706	353
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	2	2	1
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	3	4	2
39	397.5 Miscellaneous Equipment	0	0	1	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	16	17	9
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	4	23	5	0	8	2	0	0	0	0	706	747	374
46	**TOTAL RETIREMENTS**	0	4	23	5	0	8	2	0	0	0	0	706	747	374

SCHEDULE OF SEWER 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 to accumulated depreciation by account for each month of the test year and the average.

FPSC
Schedule: A-10 (S)
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	351.1 Organization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	352.1 Franchises	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	389.1 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	**COLLECTION PLANT**														
6	353.2 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	354.2 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	360.2 Collection Sewers - Force	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	361.2 Collection Sewers - Gravity	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	362.2 Special Collecting	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	363.2 Services to Customers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	364.2 Flow Measuring Devices	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	365.2 Flow Measuring Installation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	389.2 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	**SYSTEM PUMPING PLANT**														
16	353.3 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	354.3 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	370.3 Receiving Wells	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	371.3 Pumping Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	389.3 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	**TREATMENT AND DISPOSAL PLANT**														
22	353.4 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	354.4 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	380.4 Treatment & Disposal	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	381.4 Plant Sewers	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	382.4 Outfall Sewer Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	389.4 Other Plant & Misc. Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	**GENERAL PLANT**														
29	353.5 Land & Land Rights	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	354.5 Structures & Improvements	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	390.5 Office Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	390.51 Computer Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	391.5 Transportation Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	392.5 Stores Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	393.5 Tools, Shop & Garage Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	394.5 Laboratory Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	395.5 Power Operated Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	396.5 Communication Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	397.5 Miscellaneous Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	398.5 Other Tangible Plant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	**INTANGIBLE PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	**COLLECTION PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	**SYSTEM PUMPING PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	**TREATMENT AND DISPOSAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	**GENERAL PLANT**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	**TOTAL UTILITY ADJUSTMENTS**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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, accumulated amortization of CIAC and show the non-used and useful percentage and amount.

FPSC
Schedule: A-10 (S)
Page 7 of 7
Preparer: Kimball
Recap schedules: A-7(S)

Line No.	(1) Account No. and Name	(2) Ave. Adjusted Utility Balance A-10(S) 1 of 7	(3) 1995 NON-USED & USEFUL Percentage F-Schedules	(4) 1995 NON-USED & USEFUL Average Amount
1	**INTANGIBLE PLANT**			
2	351.1 Organization	0	0.00%	0
3	352.1 Franchises	0	0.00%	0
4	389.1 Other Plant & Misc. Equipment	0	0.00%	0
5	**COLLECTION PLANT**			
6	353.2 Land & Land Rights	0	0.00%	0
7	354.2 Structures & Improvements	7,089	5.00%	354
8	360.2 Collection Sewers - Force	1,123	5.00%	56
9	361.2 Collection Sewers - Gravity	52,446	5.00%	2,622
10	362.2 Special Collecting	1	0.00%	0
11	363.2 Services to Customers	10,163	0.00%	0
12	364.2 Flow Measuring Devices	0	0.00%	0
13	365.2 Flow Measuring Installation	0	0.00%	0
14	389.2 Other Plant & Misc. Equipment	0	0.00%	0
15	**SYSTEM PUMPING PLANT**			
16	353.3 Land & Land Rights	0	0.00%	0
17	354.3 Structures & Improvements	7,484	5.00%	374
18	370.3 Receiving Wells	0	5.00%	0
19	371.3 Pumping Equipment	0	5.00%	0
20	389.3 Other Plant & Misc. Equipment	0	5.00%	0
21	**TREATMENT AND DISPOSAL PLANT**			
22	353.4 Land & Land Rights	0	0.00%	0
23	354.4 Structures & Improvements	(1,525)	20.76%	(317)
24	380.4 Treatment & Disposal	727	20.76%	151
25	381.4 Plant Sewers	10,112	20.76%	2,099
26	382.4 Outfall Sewer Lines	365	20.76%	76
27	389.4 Other Plant & Misc. Equipment	0	20.76%	0
28	**GENERAL PLANT**			
29	353.5 Land & Land Rights	0	0.00%	0
30	354.5 Structures & Improvements	3,028	0.00%	0
31	390.5 Office Furniture & Equipment	3,744	0.00%	0
32	390.51 Computer Equipment	8,002	0.00%	0
33	391.5 Transportation Equipment	8,281	0.00%	0
34	392.5 Stores Equipment	40	0.00%	0
35	393.5 Tools, Shop & Garage Equipment	2,287	0.00%	0
36	394.5 Laboratory Equipment	402	0.00%	0
37	395.5 Power Operated Equipment	4,332	0.00%	0
38	396.5 Communication Equipment	1,078	0.00%	0
39	397.5 Miscellaneous Equipment	175	0.00%	0
40	398.5 Other Tangible Plant	861	0.00%	0
41	**INTANGIBLE PLANT**	0	0.00%	0
42	**COLLECTION PLANT**	70,822	4.28%	3,032
43	**SYSTEM PUMPING PLANT**	7,484	5.00%	374
44	**TREATMENT AND DISPOSAL PLANT**	9,679	20.76%	2,009
45	**GENERAL PLANT**	32,230	0.00%	0
46	**TOTAL SEWER ACCUM. DEPR.**	120,215	4.50%	5,415

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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 SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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**	17,739
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**	17,739
23		
24		
25	1994 Additions	0
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	0
29	**12/31/94 Balance**	17,739
30		
31		
32	1995 Additions	0
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	0
36	**12/31/95 Balance**	17,739
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 A11S2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-11(S)

	(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	Contributed Lines	0	0	0	0	0	0	0	0	4.32%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	5.00%	0
5	Service Installation Fees	17,739	0	17,739	0	17,739	17,739	0	17,739	0.00%	0
6	**TOTAL SEWER CIAC**	17,739	0	17,739	0	17,739	17,739	0	17,739	0.00%	0
7	**FPSC MARGIN RESERVE - CIAC**				0	0	0	0	0		

Column:
(10) from Schedule A-6 (page 7 of 7)

SCHEDULE OF SEWER 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S),A-11(S)

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Line No.	Description	Ending Balance 12/31/94	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Ending Balance 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	17,739	17,739	17,739	17,739	17,739	17,739	17,739	17,739	17,739	17,739	17,739	17,739	17,739	0	17,739
6	**TOTAL SEWER CIAC**	17,739	17,739	17,739	17,739	17,739	17,739	17,739	17,739	17,739	17,739	17,739	17,739	17,739	0	17,739

SCHEDULE OF SEWER 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 (S)
Page 3 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

711

SCHEDULE OF SEWER 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 (S)
Page 4 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 5 of 6
Preparer: Kimball

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 6 of 6
Preparer: Kimball

Line No.	(1) Description	(2) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	**TOTAL**	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	**FPSC MARGIN RESERVE - CIAC**	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE OF SEWER 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 (S)
Page 1 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer 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

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 2 of 2
Preparer: Kimball

Line No.	(1) Description	(2) Sewer Accum Amort of CIAC Year-End Balances
1	12/31/90 Balance	0
2		
3		
4	1991 Additions	
5	1991 Retirements	0
6	1991 Adjustments	0
7	1991 Net Additions	0
8		
9	12/31/91 Balance	0
10		
11	1992 Additions	
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	3,991
17	Utility Adjustment to ordered balance (1)	0
18	1993 Additions	25
19	1993 Retirements	0
20	1993 Adjustments	0
21	1993 Net Additions	25
22	12/31/93 Balance	4,016
23		
24		
25	1994 Additions	443
26	1994 Retirements	0
27	1994 Adjustments	0
28	1994 Net Additions	443
29	12/31/94 Balance	4,459
30		
31		
32	1995 Additions	467
33	1995 Retirements	0
34	1995 Adjustments	0
35	1995 Net Additions	467
36	12/31/95 Balance	4,926
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 9:27 AM A13S2.XLS

Note: May not cross foot due to rounding

SCHEDULE OF ACCUMULATED AMORTIZATION OF SEWER 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 (S)
Page 1 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-7(S), A-13(S)

	(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	Contributed Lines	0	0	0	0	0	0	0	0	4.28%	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	5.00%	0
5	Service Installation Fees	4,459	467	4,926	0	4,926	4,693	0	4,693	0.00%	0
6	**TOTAL ACCUM. AMORT. SEWER CIAC**	4,459	467	4,926	0	4,926	4,693	0	4,693	0.00%	0

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

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 (S)
Page 2 of 6
Preparer: Kimball
Recap schedules: A-2(S), A-13(S)

Line No.	(1) Description	(2) Ending 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) 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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	4,459	4,498	4,537	4,576	4,615	4,654	4,692	4,731	4,770	4,809	4,848	4,887	4,928	467	4,693
6	TOTAL	4,459	4,498	4,537	4,576	4,615	4,654	4,692	4,731	4,770	4,809	4,848	4,887	4,928	467	4,693

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

FPSC
Schedule: A-14 (S)
Page 3 of 6
Preparer: Kimbell

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	39	39	39	39	39	38	39	39	39	39	39	39	467	234
6	TOTAL	39	39	39	39	39	38	39	39	39	39	39	39	467	234

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	39	39	39	39	39	38	39	39	39	39	39	39	467	234
6	TOTAL	39	39	39	39	39	38	39	39	39	39	39	39	467	234

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

Line No.	(1) Description	(2) Jan	(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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prpty Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER ACCUMULATED AMORTIZATION OF 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 gross additions to accumulated amortization of CIAC balance by classification for each month of the test year and the average.

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Line No.	Description	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total Adjustments	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	Contributed Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Cont. Prply Other than Lines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Service Installation Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	TOTAL	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 SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S), A-7(S)

Line No.	(1) Description	(2) Sewer 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	0.00%
34	Non-used and Useful Amount	0

5/30/95 10:14 AM A16S.XLS

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 12.50%.

FPSC
Schedule: A-17 (S)
Page 1 of 1
Preparer: Vierima
Recap schedules: A-2(S)

(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	61,743	0	61,743	B-2(S)
2	Working Capital Percent	12.50%	12.50%	12.50%	
3	Total Working Capital Allowance	7,718	0	7,718	

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	310,185,149	310,960,283	312,775,142	316,611,137	319,117,913	319,369,094	322,883,120	324,306,791	325,586,236	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	6,837,825
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)	(83,165,366)	(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	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	9,467,936	8,827,012	8,783,188	8,309,306	7,742,791	7,344,463	7,056,896	6,828,348	6,678,749	6,478,459	8,145,630	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

(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	3,905,757	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	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)	(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	167,968	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	8,909,583	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	6,198,908	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	301,808,067	300,853,382	302,026,856	303,908,082	305,399,529	304,654,867	303,633,984	305,198,638	306,311,119	306,474,076	309,214,095	306,570,488

Note: May no 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	8,154,458	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	24,198,250	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	78,849,995	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	103,048,245	103,017,036	102,987,675	103,840,583	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	184,827,446	183,907,543
14															
15	Accounts Payable	3,519,466	1,366,801	1,886,370	1,797,301	1,914,161	1,962,851	2,074,810	1,762,127	1,787,900	1,466,805	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	2,028,258	2,029,963	2,041,677	2,043,402	2,045,137	2,046,882	2,048,637	2,050,403	2,052,178	2,036,856
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	(86,513)	833,947
19	Customer Deposits	1,997,673	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	3,511,885	4,163,766	4,585,178	4,954,773	5,597,553	6,002,174	4,847,215	4,408,882	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	517,208	892,800	966,787	1,342,836	1,718,543	1,738,828
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	1,263,350	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	1,782,971	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	13,947,058	14,730,574
27															

729

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	4,462,400	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)	(330,506)	(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	100,363,800	100,647,066	100,904,777	101,188,787	101,411,822	101,884,052	101,915,587	100,355,238
35	Accumulated Amortization	(23,786,866)	(24,020,847)	(24,254,408)	(24,488,169)	(24,721,830)	(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	107,576,657	107,940,877	108,219,519	108,577,311	108,934,394	110,839,591	107,932,371
41															
42	TOTAL CAPITAL AND LIABILITIES	303,926,880	301,537,572	301,808,087	300,853,362	302,028,856	303,906,082	305,399,529	304,854,667	303,633,984	305,188,639	306,311,119	306,474,076	309,214,085	306,570,466

730

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

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Supporting Schedules: B-18 (S)
Recap Schedule: A-2 (S), A-7(S)

	(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			xx/xx/xx 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 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
16	Average Balance	0	Above	
17	Composite Non-Used & Useful Plant in Service - %	5.64%	A-6 (S)	
18	AVERAGE NON-USED & USEFUL AMOUNT	0		
	ACCUMULATED AMORTIZATION OF ACQUISITION ADJUSTMENTS:			
19	Average Balance	0	Above	
20	Composite Non-Used & Useful Accumulated Amortization - %	4.50%	A-10 (S)	
21	AVERAGE NON-USED & USEFUL AMOUNT	0		
22	NET NON-USED AND USEFUL AMOUNT	0		A-7 (S)

Note: May not cross foot due to rounding.

SCHEDULE OF OTHER - SEWER - 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.

FPSC
Schedule: A-21 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: A-2(S),

Line No.	(1) Description	(2) TOTAL DEFERRED DEBITS ADDITIONS	(3) TOTAL DEFERRED DEBITS MONTHLY AMORTIZATION	(4) TOTAL DEFERRED DEBITS UNAMORTIZED BALANCE
1	**DEFERRED DEBITS**			
2	**12/31/94 Balance**			0
3	Jan	0	0	0
4	Feb	0	0	0
5	Mar	0	0	0
6	Apr	0	0	0
7	May	0	0	0
8	Jun	0	0	0
9	Jul	0	0	0
10	Aug	0	0	0
11	Sep	0	0	0
12	Oct	0	0	0
13	Nov	0	0	0
14	12/31/95 Balance	0	0	0
15	**Total Amortization Expense 12/31/95**		0	
16	**Average Rate Base Balance 12/31/95**			0

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 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-2(S)
Page 1 of 3
Preparer: Kimball
Supporting Schedule: B-3(S)

(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 Sewer Sales	65,674	0	65,674	18,414	84,088	28.04%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0	0		B-4(S)
4 Total Operating Revenue	65,674	0	65,674	18,414	84,088		
5 OPERATING EXPENSES							
6 Operation and Maintenance	61,743	0	61,743	0	61,743		B-6(S)
7 Depreciation net of CIAC Amort	15,222	0	15,222	0	15,222		B-14(S)
8 Amortization	0	0	0	0	0		B-18(S),A-21(S)
9 Taxes Other than Income	4,987	3,067	8,054	829 (A)	8,883		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(11,573)	(1,183)	(12,756)	6,784 (B)	(5,972)		B-17(S),B-2(S)3/3
11 Total Operating Expenses	70,379	1,884	72,263	7,613	79,876		
12 NET OPERATING INCOME	(4,705)	(1,884)	(6,589)	10,801	4,212		
13 RATE BASE	236,006	0	236,006		236,006		A-2(S)
14 RATE OF RETURN	(1.99%)		(2.79%)		1.78%		D-1(S)

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 SEWER 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 acquistion adjustment, submit an additional schedule showing a description and calculation of charge.

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

(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 Sewer Sales	65,674	0	65,674	50,821		116,495	77.36%	B-4(S),B-3(S)
3 Other Revenue	0	0	0	0		0		B-4(S)
4 Total Operating Revenue	65,674	0	65,674	50,821		116,495		
5 OPERATING EXPENSES								
6 Operation and Maintenance	61,743	0	61,743	0		61,743		B-6(S)
7 Depreciation net of CIAC Amort	15,222	0	15,222	0		15,222		B-14(S)
8 Amortization	0	0	0	0		0		B-18(S), A-21(S)
9 Taxes Other than Income	4,987	3,067	8,054	2,287	(A)	10,341		B-15(S),B-2(S)3/3
10 Provision for Income Taxes	(11,573)	(1,183)	(12,756)	18,722	(B)	5,966		B-17(S),B-2(S)3/3
11 Total Operating Expenses	70,379	1,884	72,263	21,009		93,272		
12 NET OPERATING INCOME	(4,705)	(1,884)	(6,589)	29,812		23,223		
13 RATE BASE	236,006	0	236,006			236,006		A-2(S)
14 RATE OF RETURN	(1.99%)		(2.79%)			9.84%		D-1(S)

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 SEWER 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 revenue adjustments for the interim and test year.

FPSC
Schedule: B-2(S)
Page 3 of 3
Preparer: Kimball

Line No.	(1) Description	(2) Required	(3) Requested	(4) Supporting Schedules	(5) Recap Schedules
1	**REQUIRED RETURN:**				
2	Return on Equity (%)	11.19%	-8.12%	D-1(S)	
3	Rate of Return (%)	9.84%	1.78%	D-1(S)	
4	**REQUIRED REVENUE ADJUSTMENT:**				
5	Rate Base	236,006	236,006	A-2(S)	
6	Required Income (L3 x L5)	23,223	4,212		
7	Adjusted Income Under Present Rates	(6,589)	(6,589)	B-2(S)1/3,2/3	
8	Income Deficiency (L6 - L7)	29,812	10,801		
9	Revenue Conversion Factor (1 - Tax Rate)	0.61425	0.61425		
10	Revenue adjustment Before RAF (L8 / L9)	48,534	17,585		
11	RAF Conversion Factor	0.9550	0.9550		
12	**REQUIRED REVENUE ADJ. WITH RAF (L10 / L11)**	50,821	18,414		B-2(S)1/3,2/3
13	**INCOME TAX ADJUSTMENT:**				
14	Revenue Increase Before RAF (L10)	48,534	17,585		
15	Composite Income Tax Rate	38.575%	38.575%		
16	**INCOME TAX INCREASE (L14 X L15)**	18,722	6,784		B-2(S)1/3,2/3
17	**TAXES OTHER THAN INCOME ADJUSTMENT:**				
18	**REVENUE ASSESSMENT FEE (L12 - L10)**	2,287	829		B-2(S)1/3,2/3
19	**NET OPERATING INCOME ADJUSTMENT:**				
20	**NET INCOME INCREASE (L12 - (L16 + L18)**	29,812	10,801		B-2(S)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 SEWER 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(S)
Page 1 of 1
Preparer: Kimball

Line No.	(1) Description	(2) Utility Adjustments Sewer	(3) Supporting Schedule
1	**A. REVENUES:**		B-4(S)
2	1.	0	
3			
4	2.	0	
5			
6		0	
7	**B. OPERATION AND MAINTENANCE EXPENSE:**		B-6(S)
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-14(S)
24	1.	0	
25			
26	2.	0	
27			
28		0	
29	**D. AMORTIZATION:**		B-18(S), A-21(S)
30	1.	0	
31			
32	2.	0	
33			
34		0	
35	**E. TAXES OTHER THAN INCOME:**		B-15(S)
36	1. Property Tax Adjustment for New Acquisitions	3,279	
37			
38	2. N/A	0	
39			
40	3. Non Used and Useful Property Taxes	(212)	
41			
42		3,067	
43	**F. INCOME TAXES:**		B-17(S)
44	1. Calculate income tax impact as a result of the adjustments to per book income components.	(1,183)	
45			
46	2.	0	
47			
48		(1,183)	
49	**TOTAL SEWER INCOME ADJUSTMENTS**		
50		1,884	
51			

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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.

Schedule: B-4(S)
Page 1 of 1
Preparer: Bencini
Recap Schedule: B-2(S),B-3(S)

Line No.	Account No. and Description	1995 Revenues (Present) Per Books	Adjustments	Adjusted Revenues
1	**SEWER SALES:**			
2	521.1 Flat Rate - Residential	0	0	0
3	521.2 Flat Rate - Commercial	0	0	0
4	521.3 Flat Rate - Industrial	0	0	0
5	521.4 Flat Rate - Public Authorities	0	0	0
6	521.5 Flat Rate - Multi-Family	0	0	0
7	521.6 Flat Rate - Other	0	0	0
8	522.1 Measured - Residential	60,061	0	60,061
9	522.2 Measured - Commercial	5,613	0	5,613
10	522.3 Measured - Industrial	0	0	0
11	522.4 Measured - Public Authorities	0	0	0
12	522.5 Measured - Multi-Family	0	0	0
13	Subtotal Sewer Sales	65,674	0	65,674
14	**OTHER SEWER SALES:**			
15	523 Other Sales - Public Authorities	0	0	0
16	524 Revenue from Other Systems	0	0	0
17	526 Effluent	0	0	0
18	537 Unbilled Revenues	0	0	0
19	Subtotal Other Sewer Sales	0	0	0
20	**TOTAL SEWER SALES**	65,674	0	65,674
21	***OTHER SEWER REVENUES:***			
22	531 Sale of Sludge	0	0	0
23	532 Forfeited Discounts	0	0	0
24	534 Rents From Sewer Property	0	0	0
25	535 Interdepartmental Rents	0	0	0
26	536 Other Sewer Revenues	0	0	0
27	**TOTAL OTHER SEWER REVENUES**	0	0	0
28	**TOTAL PRESENT SEWER OPERATING REVENUES**	65,674	0	65,674

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Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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-6(S)
Page 1 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

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	701 Salaries & Wages - Employees	19,799	0	19,799	2,284	0	2,284	4,832	0	4,832	12,683	0	12,683
2	703 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704 Employee Pensions & Benefits	4,917	0	4,917	567	0	567	1,200	0	1,200	3,150	0	3,150
4	710 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711 Sludge Removal Expense	6,311	0	6,311	6,311	0	6,311	0	0	0	0	0	0
6	715 Purchased Power	10,724	0	10,724	10,481	0	10,481	17	0	17	226	0	226
7	716 Fuel for Power Production	718	0	718	718	0	718	0	0	0	0	0	0
8	718 Chemicals	3,561	0	3,561	3,561	0	3,561	0	0	0	0	0	0
9	720 Materials & Supplies	2,132	0	2,132	1,262	0	1,262	267	0	267	604	0	604
10	731 Contractual Services - Eng.	101	0	101	0	0	0	0	0	0	101	0	101
11	732 Contractual Services - Acct.	536	0	536	0	0	0	0	0	0	536	0	536
12	733 Contractual Services - Legal	323	0	323	0	0	0	0	0	0	323	0	323
13	734 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735 Contractual Services - Other	2,597	0	2,597	1,763	0	1,763	0	0	0	834	0	834
15	741 Rental of Real Building/Real Property	480	0	480	0	0	0	0	0	0	480	0	480
16	742 Rental of Equipment	22	0	22	0	0	0	0	0	0	22	0	22
17	750 Transportation Expense	452	0	452	29	0	29	189	0	189	235	0	235
18	756 Insurance - Vehicle	368	0	368	0	0	0	0	0	0	368	0	368
19	757 Insurance - General Liability	756	0	756	0	0	0	0	0	0	756	0	756
20	758 Insurance - Workman's Comp	354	0	354	41	0	41	86	0	86	227	0	227
21	759 Insurance - Other	75	0	75	0	0	0	0	0	0	75	0	75
22	760 Advertising Expense	82	0	82	0	0	0	0	0	0	82	0	82
23	766 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767 Reg. Comm. Exp. - Other	182	0	182	0	0	0	0	0	0	182	0	182
25	770 Bad Debt Expense	657	0	657	0	0	0	657	0	657	0	0	0
26	775 Miscellaneous Expenses	6,596	0	6,596	1,228	0	1,228	1,647	0	1,647	3,721	0	3,721
27	TOTAL SEWER O & M EXPENSES	61,743	0	61,743	28,245	0	28,245	8,894	0	8,894	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.

Note: May not cross-foot due to rounding.

SCHEDULE OF SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
TOTAL O&M BY MONTH (7XX.1 - 7XX.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-8(S)
Page 2 Of 9
Preparer: Kimball
Recap Schedule: B-2(S)

Line No	(1) Account No. and Name	(2) Jan	(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	701.1-.8 Salaries & Wages - Employees	1,713	1,541	1,754	1,663	1,640	1,620	1,677	1,632	1,625	1,668	1,623	1,645	19,800	0	19,800
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits (1)	425	383	436	413	407	402	416	405	403	414	403	408	4,917	0	4,917
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	526	526	526	526	526	525	526	526	526	526	526	526	6,311	0	6,311
6	715.1-.8 Purchased Power	893	892	894	894	893	898	893	893	893	894	893	893	10,724	0	10,724
7	716.1-.8 Fuel for Power Production	60	60	60	60	60	58	60	60	60	60	60	60	718	0	718
8	718.1-.8 Chemicals	297	297	297	297	297	294	297	297	297	297	297	297	3,561	0	3,561
9	720 1-.8 Materials & Supplies	182	172	184	178	177	175	179	176	176	179	176	177	2,132	0	2,132
10	731.1-.8 Contractual Services - Eng.	8	8	9	9	9	8	8	8	8	9	8	8	101	0	101
11	732.1-.8 Contractual Services - Acct.	44	42	46	46	45	45	45	45	44	45	44	44	536	0	536
12	733.1-.8 Contractual Services - Legal	27	26	28	28	27	27	27	27	27	27	26	27	323	0	323
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	222	211	225	217	215	211	218	214	215	217	215	216	2,597	0	2,597
15	741.1-.8 Rental of Real Building/Real Property	39	38	41	41	40	40	40	40	40	41	39	40	480	0	480
16	742.1-.8 Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22
17	750.1-.8 Transportation Expense	38	35	39	38	38	37	38	38	37	38	37	38	452	0	452
18	756.1-.8 Insurance - Vehicle	30	29	32	31	31	31	31	31	30	31	30	30	368	0	368
19	757.1-.8 Insurance - General Liability	62	60	65	65	64	63	63	63	63	64	62	63	756	0	756
20	758.1-.8 Insurance - Workman's Comp (2)	31	28	31	30	29	29	30	29	29	30	29	29	354	0	354
21	759.1-.8 Insurance - Other	6	6	6	6	6	6	6	6	6	6	6	6	75	0	75
22	760.1-.8 Advertising Expense	7	6	7	7	7	7	7	7	7	7	7	7	82	0	82
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.8 Reg. Comm. Exp. - Other	15	14	16	16	15	15	15	15	15	15	15	15	182	0	182
25	770.1-.8 Bad Debt Expense	55	50	56	55	55	55	56	55	54	56	54	55	657	0	657
26	775.1-.8 Miscellaneous Expenses	573	515	585	552	545	539	559	543	541	555	541	548	6,586	0	6,586
27	TOTAL SEWER O & M EXPENSES	5,256	4,940	5,337	5,172	5,129	5,086	5,196	5,115	5,099	5,182	5,093	5,136	61,742	0	61,742

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
DIRECT EXPENSE BY MONTH (7XX.1 - 7XX.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-6(S)
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	701.1-.6 Salaries & Wages - Employees	265	169	258	171	166	163	201	160	175	181	188	186	2,284	0	2,284
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6 Employee Pensions & Benefits	66	42	64	43	41	41	50	40	44	45	47	46	567	0	567
4	710.1-.6 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6 Sludge Removal Expenses	526	526	526	526	526	525	526	526	526	526	526	526	6,311	0	6,311
6	715.1-.6 Purchased Power	873	873	873	873	873	878	873	873	873	873	873	873	10,481	0	10,481
7	716.1-.6 Fuel for Power Production	60	60	60	60	60	58	60	60	60	60	60	60	718	0	718
8	718.1-.6 Chemicals	297	297	297	297	297	294	297	297	297	297	297	297	3,561	0	3,561
9	720.1-.6 Materials & Supplies	110	104	110	104	104	102	106	103	104	105	105	105	1,262	0	1,262
10	731.1-.6 Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6 Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6 Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6 Contractual Services - Other	154	145	153	145	145	142	148	144	146	146	147	147	1,763	0	1,763
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6 Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6 Transportation Expense	3	2	3	2	2	2	3	2	2	2	2	2	29	0	29
18	756.1-.6 Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6 Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6 Insurance - Workman's Comp	5	3	5	3	3	3	4	3	3	3	3	3	41	0	41
21	759.1-.6 Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6 Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6 Miscellaneous Expenses	129	95	127	95	93	93	106	91	97	99	102	101	1,228	0	1,228
27	TOTAL SEWER DIRECT O & M EXPENSES	2,488	2,317	2,475	2,320	2,310	2,301	2,374	2,299	2,327	2,337	2,351	2,346	28,245	0	28,245

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED CUSTOMER ACCOUNTS EXPENSES BY MONTH (7XX.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-6(S)
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	701.7	Salaries & Wages - Employees	404	369	409	406	407	401	412	408	398	413	398	407	4,832	0	4,832
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	100	92	101	101	101	100	102	101	99	103	99	101	1,200	0	1,200
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	1	1	1	1	1	1	1	1	1	1	1	1	17	0	17
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	22	20	23	22	22	22	23	23	22	23	22	22	267	0	267
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	15	14	16	16	16	16	16	16	16	16	16	16	189	0	189
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	7	7	7	7	7	7	7	7	7	7	7	7	86	0	86
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	55	50	56	55	55	55	56	55	54	56	54	55	657	0	657
26	775.7	Miscellaneous Expenses	138	126	139	138	139	137	141	139	136	141	136	139	1,647	0	1,647
27		TOTAL SEWER 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
ALLOCATED A & G EXPENSES BY MONTH (7XX.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-6(S)
Page 5 of 9
Preparer: Kimball

Line No.	Account No. and Name	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	TOTAL ALLOCATED A & G EXPENSES (.8) 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	701.8 Salaries & Wages - Employees	1,044	1,003	1,087	1,085	1,068	1,055	1,063	1,065	1,052	1,075	1,036	1,051	12,683	0	12,683
2	703.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8 Employee Pensions & Benefits	259	249	270	270	265	262	264	264	261	267	257	261	3,150	0	3,150
4	710.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8 Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8 Purchased Power	19	18	19	19	19	19	19	19	19	19	18	19	226	0	226
7	716.8 Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8 Chemicals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8 Materials & Supplies	50	48	52	52	51	50	51	51	50	51	49	50	604	0	604
10	731.8 Contractual Services - Eng.	8	8	9	9	9	8	8	8	8	9	8	8	101	0	101
11	732.8 Contractual Services - Acct.	44	42	46	46	45	45	45	45	44	46	44	44	536	0	536
12	733.8 Contractual Services - Legal	27	26	28	28	27	27	27	27	27	27	26	27	323	0	323
13	734.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8 Contractual Services - Other	69	66	71	71	70	69	70	70	69	71	66	69	834	0	834
15	741.8 Rental of Real Building/Real Property	39	38	41	41	40	40	40	40	40	41	39	40	480	0	480
16	742.8 Rental of Equipment	2	2	2	2	2	2	2	2	2	2	2	2	22	0	22
17	750.8 Transportation Expense	19	19	20	20	20	20	20	20	19	20	18	19	235	0	235
18	756.8 Insurance - Vehicle	30	29	32	31	31	31	31	31	30	31	30	30	368	0	368
19	757.8 Insurance - General Liability	62	60	65	65	64	63	63	63	63	64	62	63	756	0	756
20	758.8 Insurance - Workman's Comp	19	18	19	19	19	19	19	19	19	19	18	19	227	0	227
21	759.8 Insurance - Other	6	6	6	6	6	6	6	6	6	6	6	6	75	0	75
22	760.8 Advertising Expense	7	6	7	7	7	7	7	7	7	7	7	7	82	0	82
23	766.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	767.8 Reg. Comm. Exp. - Other	15	14	16	16	15	15	15	15	15	15	15	15	182	0	182
25	770.8 Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8 Miscellaneous Expenses	306	294	319	318	313	310	312	312	309	315	304	308	3,721	0	3,721
27	TOTAL SEWER 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 24.63% 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
SUMMARY OF TOTAL UTILITY ADJUSTMENTS TO O & M (7XX.1 - 7XX.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-6(S)
Page 6 of 9
Preparer: Kimball
Recap Schedule: B-3(S)

Line No.	(1) Account No. and Name	(2) Per Books O & M	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12) Net Adjustments	(13) Total Adjusted O & M
			TOTAL UTILITY ADJUSTMENTS TO O & M EXPENSES										
1	701.1-.8 Salaries & Wages - Employees	19,799	0	0	0	0	0	0	0	0	0	0	19,799
2	703.1-.8 Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.8 Employee Pensions & Benefits	4,917	0	0	0	0	0	0	0	0	0	0	4,917
4	710.1-.8 Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.8 Sludge Removal Expenses	6,311	0	0	0	0	0	0	0	0	0	0	6,311
6	715.1-.8 Purchased Power	10,724	0	0	0	0	0	0	0	0	0	0	10,724
7	716.1-.8 Fuel for Power Production	718	0	0	0	0	0	0	0	0	0	0	718
8	718.1-.8 Chemicals	3,561	0	0	0	0	0	0	0	0	0	0	3,561
9	720.1-.8 Materials & Supplies	2,132	0	0	0	0	0	0	0	0	0	0	2,132
10	731.1-.8 Contractual Services - Eng.	101	0	0	0	0	0	0	0	0	0	0	101
11	732.1-.8 Contractual Services - Acct.	536	0	0	0	0	0	0	0	0	0	0	536
12	733.1-.8 Contractual Services - Legal	323	0	0	0	0	0	0	0	0	0	0	323
13	734.1-.8 Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.8 Contractual Services - Other	2,597	0	0	0	0	0	0	0	0	0	0	2,597
15	741.1-.8 Rental of Real Building/Real Property	480	0	0	0	0	0	0	0	0	0	0	480
16	742.1-.8 Rental of Equipment	22	0	0	0	0	0	0	0	0	0	0	22
17	750.1-.8 Transportation Expense	452	0	0	0	0	0	0	0	0	0	0	452
18	756.1-.8 Insurance - Vehicle	368	0	0	0	0	0	0	0	0	0	0	368
19	757.1-.8 Insurance - General Liability	756	0	0	0	0	0	0	0	0	0	0	756
20	758.1-.8 Insurance - Workman's Comp	354	0	0	0	0	0	0	0	0	0	0	354
21	759.1-.8 Insurance - Other	75	0	0	0	0	0	0	0	0	0	0	75
22	760.1-.8 Advertising Expense	82	0	0	0	0	0	0	0	0	0	0	82
23	766.1-.8 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.8 Reg. Comm. Exp. - Other	182	0	0	0	0	0	0	0	0	0	0	182
25	770.1-.8 Bad Debt Expense	657	0	0	0	0	0	0	0	0	0	0	657
26	775.1-.8 Miscellaneous Expenses	6,596	0	0	0	0	0	0	0	0	0	0	6,596
27	TOTAL SEWER O & M EXPENSES	61,743	0	0	0	0	0	0	0	0	0	0	61,743

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO DIRECT EXPENSES (7XX.1 - 7XX.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-8(S)
Page 7 Of 9
Preparer: Kimball
Recap Schedule B-2(S)

	(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										Net Adjustments	Total Adjusted O & M
1	701.1-.6	Salaries & Wages - Employees	2,284	0	0	0	0	0	0	0	0	0	0	2,284
2	703.1-.6	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.1-.6	Employee Pensions & Benefits	567	0	0	0	0	0	0	0	0	0	0	567
4	710.1-.6	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.1-.6	Sludge Removal Expenses	6,311	0	0	0	0	0	0	0	0	0	0	6,311
6	715.1-.6	Purchased Power	10,481	0	0	0	0	0	0	0	0	0	0	10,481
7	716.1-.6	Fuel for Power Production	718	0	0	0	0	0	0	0	0	0	0	718
8	718.1-.6	Chemicals	3,561	0	0	0	0	0	0	0	0	0	0	3,561
9	720.1-.6	Materials & Supplies	1,262	0	0	0	0	0	0	0	0	0	0	1,262
10	731.1-.6	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.1-.6	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.1-.6	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.1-.6	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.1-.6	Contractual Services - Other	1,763	0	0	0	0	0	0	0	0	0	0	1,763
15	741.1-.6	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.1-.6	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.1-.6	Transportation Expense	29	0	0	0	0	0	0	0	0	0	0	29
18	756.1-.6	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.1-.6	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.1-.6	Insurance - Workmen's Comp	41	0	0	0	0	0	0	0	0	0	0	41
21	759.1-.6	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.1-.6	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.1-.6	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.1-.6	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.1-.6	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.1-.6	Miscellaneous Expenses	1,228	0	0	0	0	0	0	0	0	0	0	1,228
27	TOTAL SEWER DIRECT O & M EXPENSES		28,245	0	0	0	0	0	0	0	0	0	0	28,245

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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED CUSTOMER ACCOUNTS EXPENSES (7XX.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-6(S)
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										Net Adjustments	Total Adjusted O & M
1	701.7	Salaries & Wages - Employees	4,832	0	0	0	0	0	0	0	0	0	0	4,832
2	703.7	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.7	Employee Pensions & Benefits	1,200	0	0	0	0	0	0	0	0	0	0	1,200
4	710.7	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.7	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.7	Purchased Power	17	0	0	0	0	0	0	0	0	0	0	17
7	716.7	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.7	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.7	Materials & Supplies	267	0	0	0	0	0	0	0	0	0	0	267
10	731.7	Contractual Services - Eng.	0	0	0	0	0	0	0	0	0	0	0	0
11	732.7	Contractual Services - Acct.	0	0	0	0	0	0	0	0	0	0	0	0
12	733.7	Contractual Services - Legal	0	0	0	0	0	0	0	0	0	0	0	0
13	734.7	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.7	Contractual Services - Other	0	0	0	0	0	0	0	0	0	0	0	0
15	741.7	Rental of Real Building/Real Property	0	0	0	0	0	0	0	0	0	0	0	0
16	742.7	Rental of Equipment	0	0	0	0	0	0	0	0	0	0	0	0
17	750.7	Transportation Expense	189	0	0	0	0	0	0	0	0	0	0	189
18	756.7	Insurance - Vehicle	0	0	0	0	0	0	0	0	0	0	0	0
19	757.7	Insurance - General Liability	0	0	0	0	0	0	0	0	0	0	0	0
20	758.7	Insurance - Workman's Comp	86	0	0	0	0	0	0	0	0	0	0	86
21	759.7	Insurance - Other	0	0	0	0	0	0	0	0	0	0	0	0
22	760.7	Advertising Expense	0	0	0	0	0	0	0	0	0	0	0	0
23	766.7	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.7	Reg. Comm. Exp. - Other	0	0	0	0	0	0	0	0	0	0	0	0
25	770.7	Bad Debt Expense	657	0	0	0	0	0	0	0	0	0	0	657
26	775.7	Miscellaneous Expenses	1,647	0	0	0	0	0	0	0	0	0	0	1,647
27		TOTAL SEWER 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 SEWER OPERATING AND MAINTENANCE EXPENSES - 1995
UTILITY ADJUSTMENTS TO ALLOCATED A & G EXPENSES (7XX.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-6(S)
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										Net Adjustments	Total Adjusted O & M
1	701.8	Salaries & Wages - Employees	12,663	0	0	0	0	0	0	0	0	0	0	12,663
2	703.8	Salaries & Wages - Officers, Etc.	0	0	0	0	0	0	0	0	0	0	0	0
3	704.8	Employee Pensions & Benefits	3,150	0	0	0	0	0	0	0	0	0	0	3,150
4	710.8	Purchased Sewage Treatment	0	0	0	0	0	0	0	0	0	0	0	0
5	711.8	Sludge Removal Expenses	0	0	0	0	0	0	0	0	0	0	0	0
6	715.8	Purchased Power	226	0	0	0	0	0	0	0	0	0	0	226
7	716.8	Fuel for Power Production	0	0	0	0	0	0	0	0	0	0	0	0
8	718.8	Chemicals	0	0	0	0	0	0	0	0	0	0	0	0
9	720.8	Materials & Supplies	604	0	0	0	0	0	0	0	0	0	0	604
10	731.8	Contractual Services - Eng.	101	0	0	0	0	0	0	0	0	0	0	101
11	732.8	Contractual Services - Acct.	536	0	0	0	0	0	0	0	0	0	0	536
12	733.8	Contractual Services - Legal	323	0	0	0	0	0	0	0	0	0	0	323
13	734.8	Contractual Services - Mgmt Fees	0	0	0	0	0	0	0	0	0	0	0	0
14	735.8	Contractual Services - Other	834	0	0	0	0	0	0	0	0	0	0	834
15	741.8	Rental of Real Building/Real Property	480	0	0	0	0	0	0	0	0	0	0	480
16	742.8	Rental of Equipment	22	0	0	0	0	0	0	0	0	0	0	22
17	750.8	Transportation Expense	235	0	0	0	0	0	0	0	0	0	0	235
18	756.8	Insurance - Vehicle	368	0	0	0	0	0	0	0	0	0	0	368
19	757.8	Insurance - General Liability	756	0	0	0	0	0	0	0	0	0	0	756
20	758.8	Insurance - Workmen's Comp	227	0	0	0	0	0	0	0	0	0	0	227
21	759.8	Insurance - Other	75	0	0	0	0	0	0	0	0	0	0	75
22	760.8	Advertising Expense	82	0	0	0	0	0	0	0	0	0	0	82
23	766.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0	0	0	0	0	0	0	0	0
24	767.8	Reg. Comm. Exp. - Other	182	0	0	0	0	0	0	0	0	0	0	182
25	770.8	Bad Debt Expense	0	0	0	0	0	0	0	0	0	0	0	0
26	775.8	Miscellaneous Expenses	3,721	0	0	0	0	0	0	0	0	0	0	3,721
27	TOTAL SEWER 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 SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF TOTAL O&M DIRECT AND ALLOCATED EXPENSES (7XX.1 - 7XX.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-6(S)
Page 1 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

	(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	701.1-.8	Salaries & Wages - Employees	0	19,799	19,799	100.00%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	0	4,917	4,917	100.00%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	6,311	6,311	100.00%
6	715.1-.8	Purchased Power	0	10,724	10,724	100.00%
7	716.1-.8	Fuel for Power Production	0	718	718	100.00%
8	718.1-.8	Chemicals	0	3,561	3,561	100.00%
9	720.1-.8	Materials & Supplies	0	2,132	2,132	100.00%
10	731.1-.8	Contractual Services - Eng.	0	101	101	100.00%
11	732.1-.8	Contractual Services - Acct.	0	536	536	100.00%
12	733.1-.8	Contractual Services - Legal	0	323	323	100.00%
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	0	2,597	2,597	100.00%
15	741.1-.8	Rental of Real Building/Real Property	0	480	480	100.00%
16	742.1-.8	Rental of Equipment	0	22	22	100.00%
17	750.1-.8	Transportation Expense	0	452	452	100.00%
18	756.1-.8	Insurance - Vehicle	0	368	368	100.00%
19	757.1-.8	Insurance - General Liability	0	756	756	100.00%
20	758.1-.8	Insurance - Workman's Comp	0	354	354	100.00%
21	759.1-.8	Insurance - Other	0	75	75	100.00%
22	760.1-.8	Advertising Expense	0	82	82	100.00%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.8	Reg. Comm. Exp. - Other	0	182	182	100.00%
25	770.1-.8	Bad Debt Expense	0	657	657	100.00%
26	775.1-.8	Miscellaneous Expenses	0	6,596	6,596	100.00%
27	TOTAL SEWER O & M EXPENSES		0	61,743	61,743	100.00%
28	TOTAL (LESS ACCTS 756 & 767)		0	61,561	61,561	100.00%

NOTE: See Volume II for variance explanations

5/30/95 9:35 AM B08S1.XLS

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF DIRECT EXPENSES (7XX.1 - 7XX.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-6(S)
Page 2 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.6 Salaries & Wages - Employees	0	2,284	2,284	100.00%
2	703.1-.6 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.6 Employee Pensions & Benefits	0	567	567	100.00%
4	710.1-.6 Purchased Sewer	0	0	0	0.00%
5	711.1-.6 Sludge Removal	0	6,311	6,311	100.00%
6	715.1-.6 Purchased Power	0	10,481	10,481	100.00%
7	716.1-.6 Fuel for Power Production	0	718	718	100.00%
8	718.1-.6 Chemicals	0	3,561	3,561	100.00%
9	720.1-.6 Materials & Supplies	0	1,262	1,262	100.00%
10	731.1-.6 Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.6 Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.6 Contractual Services - Legal	0	0	0	0.00%
13	734.1-.6 Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.6 Contractual Services - Other	0	1,763	1,763	100.00%
15	741.1-.6 Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.6 Rental of Equipment	0	0	0	0.00%
17	750.1-.6 Transportation Expense	0	29	29	100.00%
18	756.1-.6 Insurance - Vehicle	0	0	0	0.00%
19	757.1-.6 Insurance - General Liability	0	0	0	0.00%
20	758.1-.6 Insurance - Workmen's Comp	0	41	41	100.00%
21	759.1-.6 Insurance - Other	0	0	0	0.00%
22	760.1-.6 Advertising Expense	0	0	0	0.00%
23	766.1-.6 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.6 Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.6 Bad Debt Expense	0	0	0	0.00%
26	775.1-.6 Miscellaneous Expenses	0	1,228	1,228	100.00%
27	TOTAL SEWER O & M EXPENSES	0	28,245	28,245	100.00%
28	TOTAL (LESS ACCTS 766 & 767)	0	28,245	28,245	100.00%

NOTE: See Volume II for variance explanations.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSE TO GUIDELINE - 1995
SUMMARY OF ALLOCATED CUSTOMER ACCOUNTS EXPENSE (7XX.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-8(S)
Page 3 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.7 Salaries & Wages - Employees	0	4,832	4,832	100.00%
2	703.1-.7 Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.7 Employee Pensions & Benefits	0	1,200	1,200	100.00%
4	710.1-.7 Purchased Sewer	0	0	0	0.00%
5	711.1-.7 Sludge Removal	0	0	0	0.00%
6	715.1-.7 Purchased Power	0	17	17	100.00%
7	716.1-.7 Fuel for Power Production	0	0	0	0.00%
8	718.1-.7 Chemicals	0	0	0	0.00%
9	720.1-.7 Materials & Supplies	0	267	267	100.00%
10	731.1-.7 Contractual Services - Eng.	0	0	0	0.00%
11	732.1-.7 Contractual Services - Acct.	0	0	0	0.00%
12	733.1-.7 Contractual Services - Legal	0	0	0	0.00%
13	734.1-.7 Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.7 Contractual Services - Other	0	0	0	0.00%
15	741.1-.7 Rental of Real Building/Real Property	0	0	0	0.00%
16	742.1-.7 Rental of Equipment	0	0	0	0.00%
17	750.1-.7 Transportation Expense	0	189	189	100.00%
18	756.1-.7 Insurance - Vehicle	0	0	0	0.00%
19	757.1-.7 Insurance - General Liability	0	0	0	0.00%
20	758.1-.7 Insurance - Workman's Comp	0	86	86	100.00%
21	759.1-.7 Insurance - Other	0	0	0	0.00%
22	760.1-.7 Advertising Expense	0	0	0	0.00%
23	766.1-.7 Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.7 Reg. Comm. Exp. - Other	0	0	0	0.00%
25	770.1-.7 Bad Debt Expense	0	657	657	100.00%
26	775.1-.7 Miscellaneous Expenses	0	1,647	1,647	100.00%
27	TOTAL SEWER O & M EXPENSES	0	8,894	8,894	100.00%
28	TOTAL (LESS ACCTS 766 & 767)	0	8,894	8,894	100.00%

NOTE: See Volume II for variance explanations.

5/30/95 9:35 AM B08S3.XLS

Note: May not cross foot due to rounding.

COMPARISON OF SEWER OPERATING AND MAINTENANCE EXPENSES TO GUIDELINE - 1995
SUMMARY OF ALLOCATED A & G EXPENSES (7XX.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-8(S)
Page 4 of 4
Preparer: Bencini
Recap Schedule: B-6(S)

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	701.1-.8	Salaries & Wages - Employees	0	12,683	12,683	100.00%
2	703.1-.8	Salaries & Wages - Officers, Etc.	0	0	0	0.00%
3	704.1-.8	Employee Pensions & Benefits	0	3,150	3,150	100.00%
4	710.1-.8	Purchased Sewer	0	0	0	0.00%
5	711.1-.8	Sludge Removal	0	0	0	0.00%
6	715.1-.8	Purchased Power	0	226	226	100.00%
7	716.1-.8	Fuel for Power Production	0	0	0	0.00%
8	718.1-.8	Chemicals	0	0	0	0.00%
9	720.1-.8	Materials & Supplies	0	604	604	100.00%
10	731.1-.8	Contractual Services - Eng.	0	101	101	100.00%
11	732.1-.8	Contractual Services - Acct.	0	536	536	100.00%
12	733.1-.8	Contractual Services - Legal	0	323	323	100.00%
13	734.1-.8	Contractual Services - Mgmt Fees	0	0	0	0.00%
14	735.1-.8	Contractual Services - Other	0	834	834	100.00%
15	741.1-.8	Rental of Real Building/Real Property	0	480	480	100.00%
16	742.1-.8	Rental of Equipment	0	22	22	100.00%
17	750.1-.8	Transportation Expense	0	235	235	100.00%
18	756.1-.8	Insurance - Vehicle	0	368	368	100.00%
19	757.1-.8	Insurance - General Liability	0	756	756	100.00%
20	758.1-.8	Insurance - Workman's Comp	0	227	227	100.00%
21	759.1-.8	Insurance - Other	0	75	75	100.00%
22	760.1-.8	Advertising Expense	0	82	82	100.00%
23	766.1-.8	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	0.00%
24	767.1-.8	Reg. Comm. Exp. - Other	0	182	182	100.00%
25	770.1-.8	Bad Debt Expense	0	0	0	0.00%
26	775.1-.8	Miscellaneous Expenses	0	3,721	3,721	100.00%
27	**TOTAL SEWER O & M EXPENSES**		0	24,603	24,603	100.00%
28	**TOTAL (LESS ACCTS 766 & 767)**		0	24,421	24,421	100.00%

NOTE: See Volume II for variance explanations.

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(S)
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 9:36 AM B09S.XLS

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

			(A) Total	(B) Sewer
15	Amortization of Rate Case Expense:			
16				
17				
18	Prior Unamortized Rate Case Expense			
19	Marco Island	Docket No. 920655-WS	$134,310	
20	Uniform	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 SEWER 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(S)
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 Sewer 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 / 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(S)
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-2 (S)
13			
14	(B) General Plant	Average No. of Customers (Total Company)	A-6 (S)
15			
16	(C) General Plant Blanket Additions	Average No. of Customers (Total Company)	A-6 (S)
17			
18	(D) General Plant Accum. Dep.	Average No. of Customers (Total Company)	A-10 (S)
19			
20	(E) Unfunded OPEBs	Average No. of Customers (Total Company)	A-17 (S)
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-6 (S)
33			
34	(B) A & G Expenses and Adjustments (O&M)	Average No. of Customers (Total Company)	B-6 (S)
35			
36	(C) Parent Debt Adjustment & ITC (Income Taxes)	Average Gross Plant (Total Company)	B-17 (S)
37			
38	(D) Rate Case Expense (O&M)	Average No. of Customers (Rate Case Specific)	B-6 (S)
39			
40	(E) Property Taxes	Net Taxable Value	B-15 (S)

SCHEDULE OF NET SEWER 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-14(S)
Page 1 of 3
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S),B-18 (S)
Supporting Schedules: A-6(S),F-Schedules

Line No.	(1)	(2) 1995 Avg. Adj. PIS	(3) DEPRECIATION RATE Life	(4) DEPRECIATION RATE Rate (%)	(5) 1995 DEPRECIATION EXPENSE Per Books	(6) 1995 DEPRECIATION EXPENSE Utility Adjustment	(7) 1995 DEPRECIATION EXPENSE Adjusted Depreciation Expense	(8) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Percentage	(9) 1995 USED & USEFUL DEPRECIATION EXPENSE Non-used and Useful Amount	(10) 1995 USED & USEFUL DEPRECIATION EXPENSE Used and Useful Depreciation Exp.
1	**INTANGIBLE PLANT**									
2	351.1 Organization	0	40	2.50%	0	0	0	0.00%	0	0
3	352.1 Franchises	0	40	2.50%	0	0	0	0.00%	0	0
4	389.1 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
5	**COLLECTION PLANT**									
6	353.2 Land & Land Rights	2,460	NA	NA	0	0	0	0.00%	0	0
7	354.2 Structures & Improvements	37,169	32	3.13%	1,163	0	1,163	5.00%	58	1,105
8	360.2 Collection Sewers - Force	6,711	30	3.33%	223	0	223	5.00%	11	212
9	361.2 Collection Sewers - Gravity	147,732	45	2.22%	3,280	0	3,280	5.00%	164	3,116
10	362.2 Special Collecting	64	40	2.50%	2	0	2	0.00%	0	2
11	363.2 Services to Customers	27,805	38	2.63%	731	0	731	0.00%	0	731
12	364.2 Flow Measuring Devices	0	5	20.00%	0	0	0	0.00%	0	0
13	365.2 Flow Measuring Installation	0	38	2.63%	0	0	0	0.00%	0	0
14	389.2 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	0.00%	0	0
15	**SYSTEM PUMPING PLANT**									
16	353.3 Land & Land Rights	0	NA	NA	0	0	0	0.00%	0	0
17	354.3 Structures & Improvements	45,549	32	3.13%	1,426	0	1,426	5.00%	71	1,355
18	370.3 Receiving Wells	0	30	3.33%	0	0	0	5.00%	0	0
19	371.3 Pumping Equipment	0	18	5.56%	0	0	0	5.00%	0	0
20	389.3 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	5.00%	0	0
21	**TREATMENT AND DISPOSAL PLANT**									
22	353.4 Land & Land Rights	421	NA	NA	0	0	0	0.00%	0	0
23	354.4 Structures & Improvements	0	32	3.13%	0	0	0	20.76%	0	0
24	380.4 Treatment & Disposal	26,130	18	5.56%	1,453	0	1,453	20.76%	302	1,151
25	381.4 Plant Sewers	0	35	2.86%	0	0	0	20.76%	0	0
26	382.4 Outfall Sewer Lines	21,895	30	3.33%	729	0	729	20.76%	151	578
27	389.4 Other Plant & Misc. Equipment	0	18	5.56%	0	0	0	20.76%	0	0
28	**GENERAL PLANT**									
29	353.5 Land & Land Rights	1,419	NA	NA	0	0	0	0.00%	0	0
30	354.5 Structures & Improvements	13,406	40	2.50%	335	0	335	0.00%	0	335
31	390.5 Office Furniture & Equipment	8,270	15	6.67%	552	0	552	0.00%	0	552
32	390.51 Computer Equipment	20,036	6	16.67%	3,340	0	3,340	0.00%	0	3,340
33	391.5 Transportation Equipment	11,968	6	16.67%	1,995	0	1,995	0.00%	0	1,995
34	392.5 Stores Equipment	127	18	5.56%	7	0	7	0.00%	0	7
35	393.5 Tools, Shop & Garage Equipment	4,540	16	6.25%	284	0	284	0.00%	0	284
36	394.5 Laboratory Equipment	2,745	15	6.67%	183	0	183	0.00%	0	183
37	395.5 Power Operated Equipment	4,356	12	8.33%	363	0	363	0.00%	0	363
38	396.5 Communication Equipment	2,258	10	10.00%	226	0	226	0.00%	0	226
39	397.5 Miscellaneous Equipment	1,057	15	6.67%	71	0	71	0.00%	0	71
40	398.5 Other Tangible Plant	840	10	10.00%	84	0	84	0.00%	0	84
41	**INTANGIBLE PLANT**	0		0.00%	0	0	0	0.00%	0	0
42	**COLLECTION PLANT**	221,942		2.43%	5,399	0	5,399	4.32%	233	5,166
43	**SYSTEM PUMPING PLANT**	45,549		3.13%	1,426	0	1,426	4.96%	71	1,355
44	**TREATMENT AND DISPOSAL PLANT**	48,446		4.50%	2,182	0	2,182	20.76%	453	1,729
45	**GENERAL PLANT**	71,024		10.47%	7,439	0	7,439	0.00%	0	7,439
46	**TOTAL DEPRECIATION EXPENSE**	386,961		4.25%	16,446	0	16,446	4.60%	757	15,689
47	**LESS: AMORTIZATION OF CIAC**				(467)	0	(467)		0	(467)
48	**NET DEPRECIATION EXPENSE - SEWER**				15,979	0	15,979		757	15,222

Column:
(2) from Schedule A-6, page 1, column 11
(8) from F Schedules

SCHEDULE OF NET SEWER 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-14(S)
Page 2 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3
Supporting Schedules: A-12(S), B-14(S)3/3

Line No.	(1) SEWER 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	4.54%	0	0	0	0.00%	0	0
2	Line/Main Extension Fees	0	2.57%	0	0	0	0.00%	0	0
3	Contributed Lines	0	2.57%	0	0	0	4.32%	0	0
4	Contributed Property Other Than Lines	0	2.88%	0	0	0	4.98%	0	0
5	Service Installation Fees	17,739	2.63%	467	0	467	0.00%	0	467
6	TOTAL SEWER CIAC AMORT. EXPENSE	17,739		467	0	467		0	467

Column:
(2) is from A-12(S)
(3) is from B-14 (page 3 of 3)
(7) is from B- 14 (page 1 of 3)

Notes:
1) The resulting CIAC amortization expense is subtracted from the depreciation expense in the bottom of B-14 (S) (Page 1 of 3)

SCHEDULE OF NET SEWER 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-14(S)
Page 3 of 3
Preparer: Kimball
Recap Schedules: B-14(S)1/3,2/3
Supporting Schedules: A-6(S)

Line No.	(1) SEWER 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	364.2 Flow Measuring Devices	0	0	0.00%
3	365.2 Flow Measuring Installation	0	0	0.00%
4	354.4 Structures & Improvements	0	0	0.00%
5	380.4 Treatment & Disposal	26,130	1,453	5.56%
6	381.4 Plant Sewers	0	0	0.00%
7	382.4 Outfall Sewer Lines	21,895	729	3.33%
8	389.4 Other Plant & Misc. Equipment	0	0	0.00%
9	**COMPOSITE RATE**	48,025	2,182	4.54%
10	**LINE/MAIN EXTENSION FEES & CONTRIBUTED LINES:**			
11	354.2 Structures & Improvements	37,169	1,163	3.13%
12	360.2 Collection Sewers - Force	6,711	223	3.33%
13	361.2 Collection Sewers - Gravity	147,732	3,280	2.22%
14	362.2 Special Collecting	64	2	2.50%
15	389.2 Other Plant & Misc. Equipment	0	0	0.00%
16	354.3 Structures & Improvements	45,549	1,426	3.13%
17	370.3 Receiving Wells	0	0	0.00%
18	371.3 Pumping Equipment	0	0	0.00%
19	389.3 Other Plant & Misc. Equipment	0	0	0.00%
20	**COMPOSITE RATE**	237,226	6,094	2.57%
21	**SERVICE INSTALLATION FEES:**			
22	363.2 Services to Customers	27,805	731	2.63%
23	**COMPOSITE RATE**	27,805	731	2.63%
24	**OTHERS: (Weighted Average of Above Rates):**			
25	Plant Capacity Fees (Line 9)	48,025	2,182	4.54%
26	Line/Main Extension Fees & Contributed Lines (Line 20)	237,226	6,094	2.57%
27	Service Installation Fees (Line 23)	27,805	731	2.63%
28	**COMPOSITE RATE**	313,056	9,007	2.88%

Column:
(2) is From Schedule B-14(S), page 1, column 2.
(3) is From Schedule B-14(S), page 1, column 7.

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Bencini
Supporting Schedule: B-3(S)

	(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%)**	2,955	0	2,955	B-4(S)	
2	**PAYROLL TAXES: (8.0%)**	1,584	0	1,584	B-6(S)	
3	(Adjustments)			0		
4				0		
5				0		
6	**TOTAL**	1,584	0	1,584		
7	**REAL ESTATE & PERSONAL PROPERTY TAXES:**	448	3,279	3,727		
8	Non-used & Useful Property Tax Add-back (1)			0		
9	Adjusted Real Estate & Personal Property Tax	448	3,279	3,727		
10	Non-used & Useful Percent			5.70%	A-6(S)7/7	
11	Non-used & Useful Amount		(212)	(212)		
12	**TOTAL USED & USEFUL REAL EST. TAXES**	448	3,067	3,515		
14	**OTHER:**	0	0	0		
15	(Adjustments)	0	0	0		
16		0	0	0		
17		0	0	0		
18	**TOTAL**	0	0	0		
19	**TOTAL TAXES OTHER (PRESENT INCOME)**	4,987	3,067	8,054		B-2(S)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 SEWER 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-17(S)
Page 1 of 1
Preparer: Kimball
Recap Schedules: B-2(S),B-3(S)

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	65,674	0	65,674	B-4(S)
3	Less:				
4	O & M Expenses	61,743	0	61,743	B-6(S)
5	Depreciation Expense Net of CIAC Amort.	15,222	0	15,222	B-14(S)
6	Amortization	0	0	0	B-18(S), A-21(S)
7	Taxes Other Than Income	4,987	3,067	8,054	B-15(S)
8	Pre-Tax Operating Expenses	81,952	3,067	85,019	
9	**PRE-TAX OPERATING INCOME**	(16,278)	(3,067)	(19,345)	
10	**INCOME TAX COMPUTATION:**				
11	Pre-Tax Operating Income	(16,278)	(3,067)	(19,345)	
12	Less:				
13	Interest Expense:				
14	Rate Base	236,006	0	236,006	A-2(S)
15	Weighted Average Cost of Debt	5.05%	5.05%	5.05%	D-1(S)
16	Total Interest Expense	11,918	0	11,918	C-3
17	Net Taxable Income (L11 - L16)	(28,196)	(3,067)	(31,263)	
18	Composite State & Federal Income Tax Rate	38.575%	38.575%	38.575%	B-2(S)3/3
19	Subtotal Income Taxes (L17 x L18)	(10,876)	(1,183)	(12,059)	
20	Less:				
21	*Parent Debt Adjustment*	601	0	601	C-1(S)
22	Investment Tax Credit	96	0	96	C-7(S)
23	**TOTAL INCOME TAXES**	(11,573)	(1,183)	(12,756)	

Note: May not cross foot due to rounding.

SCHEDULE OF SEWER 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 (S)
Page 1 of 1
Preparer: Kimball
Recap Schedule: B-2 (S)

(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 (S)	
2	Last Authorized Amortization Rate	2.50%				
3	Total Amortization Expense	0	0	0		A-20 (S)
4	Less: Non-Used & Useful Amort. Exp.	0	0	0	From Below	
5	**NET AMORTIZATION EXPENSE**	0	0	0		B-2 (S)

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 Expense (%)	4.60%	0.00%	4.60%	B-14 (S)	
8	**NON-USED & USEFUL AMORT. EXP.**	0	0	0		To Above